

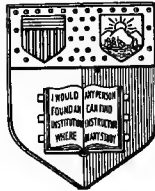
Cornell University Library
HJ 2051.A6 1913

Message of the President of the United S



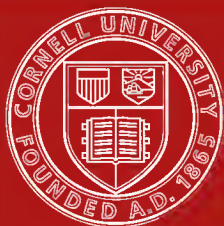
3 1924 013 782 473

mann



*New York
State College of Agriculture
At Cornell University
Ithaca, N. Y.*

Library



Cornell University Library

The original of this book is in
the Cornell University Library.

There are no known copyright restrictions in
the United States on the use of the text.

MESSAGE
OF THE PRESIDENT OF THE
UNITED STATES

SUBMITTING

FOR THE CONSIDERATION
OF THE CONGRESS

A BUDGET

WITH SUPPORTING MEMORANDA
AND REPORTS



FEBRUARY 26, 1913.—Read, referred to the Committee on Appropriations,
and ordered to be printed with accompanying papers

OUTLINE OF CONTENTS.

	Page.
MESSAGE OF THE PRESIDENT	5
THE BUDGET.	
Summaries of data showing financial condition and operating results	45
Summaries of estimates	59
Summary of proposed changes in law	115
APPENDIXES.	
1. Schedules supporting budget statements, submitted with the budget by reason of there being no supporting data in departmental reports	123
2. Memorandum on the need for the organization of a Bureau of Central Administrative Control.	187
3. Reports containing recommendations of officers of the several departments for changes in law affecting the organization, work, personnel, and business methods of the Government, prepared in response to special inquiry of the President	207
4. Summary of constructive recommendations contained in the annual reports of the executive departments and other establishments, not included in Appendix 3	337
5. List of positions to which appointments are made by the President with the advice and consent of the Senate	391
	3

MESSAGE.

To the Senate and House of Representatives:

Under the Constitution, the power to control the purse is given to the Congress. But the same paragraph which makes it the duty of the Congress to determine what expenditures shall be authorized also requires of the administration the submission of "a regular statement and account of the receipts and expenditures"—i. e., an account of stewardship. The Constitution also prescribes that the President shall "from time to time give to the Congress information of the state of the Union and recommend to their consideration such measures as he shall judge necessary and expedient." Pursuant to these constitutional requirements I am submitting for your consideration a concise statement of financial conditions and results as an account of stewardship as well as certain proposals with estimates of revenues and expenditures in the form of a budget.

THE BUDGET AS A MEANS FOR LOCATING RESPONSIBILITY.

The fact that ours is the only great Nation whose Government is doing business without a budget has not been a dominant reason for departure from 123 years of precedent. Such procedure is based on common experience and common sense. It is supported by the best judgment and experience that has obtained in the management of corporate bodies, both public and private. While officers of private corporations are not ordinarily limited by law in such manner as to make it necessary for them to act under formal appropriations, it is the ordinary method of transacting business to have the president of a corporation lay before its board at its annual meeting a report which is also made available to all persons who may be interested; it is common experience for the president, as the responsible head of the executive branch, to set forth what has been done during the past year and what it is proposed that the corporation shall do during the next year; it is common experience for the president as the head of the administration to accompany his proposals with estimates; it is common experience for the president as the head of the executive branch to submit with such estimates recommendations as to how proposed expenditures shall be financed.

In a Government such as ours, in which the legislative branch is made up of some 500 members, it is not to be assumed that each member or any committee of such a body is familiar with the many details which go to make up the public business. The increasing need for an Executive account of stewardship is apparent. The President is the constitutional head of an organization that is continental in the scope of its operations. Executive officers under him for whom he is responsible must manage and direct the details of hundreds of essentially different businesses that are highly complex and technical in their requirements. These officers must be held accountable for efficiency as managers; they must be held accountable for economy in the expenditure of public funds; they must be made to feel responsible for the fidelity of employees who are charged with money transactions aggregating more than \$5,000,000,000 each year, or \$16,000,000 each business day, of which vast amount nearly \$2,000,000,000 are in the nature of receipts and disbursements for current expenditures of the Government, while about \$3,000,000,000 are in the nature of trust receipts and disbursements, including currency trusts, Indian trusts, and other sacred obligations of the Government that have been undertaken by the Government for the welfare of those who have been designated as legal beneficiaries.

The recommendation of such measures as may be thought to be necessary and expedient and requests for support, in the form of estimates of future expenditures, should be premised on a knowledge of service needs. The needs of the service can only be known to those who are in charge of administrative detail. Representation of what has been done as well as what should be undertaken in the future must come from those who are acquainted with technical requirements. A sense of proportion, however, can come only from those who must assume responsibility for the administration as a whole. In the discharge of his duties the President has submitted annual reviews of the conditions affecting the national welfare and also many special recommendations for legislation; but the Chief Executive has never undertaken to lay before the Congress the facts necessary to the determination of questions of policy pertaining to that phase of public business which is his special responsibility, namely, the carrying on of the work of the Government during the succeeding year.

ADVANTAGES TO CONGRESS OF A BUDGET.

The advantage to the Congress of having placed before it a definite statement and proposal, one which is submitted by the responsible head of the administration, must also be apparent. Such a statement will greatly facilitate the adoption of a procedure whereby the deliberating branch of the Government may determine the gross amount to be appropriated in advance of decision as to what amount

shall be allowed for each detail of the Government's business, rather than leave the relations of income and outgo to be computed after action has been taken on the many matters which are brought before the Congress for determination.

THE NEED FOR KNOWLEDGE OF DETAIL AS WELL AS FOR PERSPECTIVE.

Size and complexity of the problem make it necessary for officers to have the advantage of seeing the business of the Government in perspective. But judgment with respect to the requirements of particular services requires that exact information be made available for the consideration of detail. This budget is submitted therefore not only as an instrument through which a perspective may be gained, but as an index through which Members of Congress and the public may obtain ready reference to supporting reports and detailed records of account.

The need for such an index through which exact information may be obtained as a basis for judgment about problems of public business is evident to one familiar with the governmental problems.

The highly complex and technical character of questions that must be decided by executive heads of departments is suggested by the complexity of departmental organization. In the Department of the Navy, for example, there exist at present 34 navy yards and stations, 31 naval coaling plants, 43 naval wireless stations, 12 naval magazines, 14 purchasing, pay, and disbursing offices, 9 inspection districts, 16 hydrographic offices, 20 hospitals, 20 dispensaries, 14 naval schools, 3 schools for the Marine Corps, 7 naval medical schools, 4 naval training stations, 13 target ranges (naval), 1 target range and permanent camp of instruction for the Marine Corps, 3 medical supply depots, 13 recruiting stations, 48 marine posts and stations, and a Naval Militia, besides the Fleet which is the actual fighting machine of this branch of the military establishment. More concretely, the administrative requirements may be shown by reference to a single station such as the proving grounds at Indianhead. Here, under the jurisdiction of the senior assistant, are a police force, office buildings and grounds, living quarters, a water-supply system, boats and wharves, a railroad, a power plant, a carpenter shop, an electrical shop, a tin shop, a repair and pipe-fitting shop, and a storehouse; and under the jurisdiction of an officer known as the powder expert is a chemical laboratory, a sulphuric-acid factory, ether factory, dry house, boiling tubs, dehydrating house, an intensifier house, a solvent recovery house, a reworking house, a nitric-acid factory, a poaching and pulping house, a mixing house, a press house, a blending and packing house, a powder factory and magazines, a signal house, a rocket house, and a storehouse. These may be taken as

illustrative of the character of administrative attention required in directing and controlling the activities of one of the many institutional subdivisions of one department of the Government.

THE LACK OF ACCURATE AND PROMPT INFORMATION.

Notwithstanding the breadth and scope of the many sided business which is transacted by the Government, legislative and executive officers have been required to make decisions without having before them the essential facts. Inadequate organization is provided for the assembling and classifying of information needed by the Executive as a means of making available to Congress and the country a carefully prepared statement about what has been done and what are the Government's future needs. Lack of adequate information about what the administration is doing has led Congress to make over 100 special investigations of the executive branch, within as many years, besides the inquiries that have been conducted by its standing committees. Like difficulty has been experienced by the Chief Executive. His effort to obtain information as a basis for Executive action and for concrete recommendation has not infrequently resulted in failure. Illustration of the difficulties experienced both by the Congress and the President is found in the fact that it was necessary to institute a special inquiry for the purpose of obtaining each of the several classes of data submitted with this budget. The disadvantages under which officers labor when forced to rely on special investigation for information that should be regularly produced and made available is shown by the fact that instead of having the information at hand at or near the close of the fiscal year, the President and his Cabinet were required to wait months before, even in crude and uncertain form, the ordinary business statements such as a balance sheet, an operation account, and a surplus account for the Government could be produced and summaries of revenues and expenditures could be made which would serve as a guide to future financial policy.

GOVERNMENT WITHOUT A PLAN OR PROGRAM.

Not only have we been without adequate information but, as a result of this and other causes, the Government, with its multiplied activities and with expenditures that within the last 123 years have mounted up from less than three millions to more than one thousand million dollars each year, may be said to be without a plan or program.

Although we are annually spending \$400,000,000 for military purposes, including pensions, we have never had a comprehensive or consistent military policy. Nor have we as a Nation had any plan for developing the many services which have been created to provide for the economic and social welfare. Bureau after bureau,

service after service, has been organized, but neither the executive branch nor the Congress has been consciously working to a consistent, well-defined purpose.

Not only have we not had a definite program for determining each year what welfare work should be undertaken, or what should be the next step in promoting or conserving economic and social interests, but there has been the same lack of program in regard to our national finances and proposed expenditures.

A DEFICIT TO BE FACED.

In December last a condition arose which made it my duty under the statute of March 4, 1909, to submit to Congress definite recommendations either for decreasing the estimates for appropriations or for increasing the revenue. The Secretary of the Treasury in his annual report, which was submitted concurrently with the Book of Estimates, said:

The estimates of appropriations for ordinary purposes for 1914 are \$22,556,023.03 in excess of the estimated revenues. The estimated expenditures for the Panama Canal are \$30,174,432.11; and if these expenditures should be paid from the general fund instead of from sales of bonds, the total estimates of appropriations for 1914 are \$52,730,455.14 in excess of the estimated receipts.

Anticipating that such a situation might follow the legislation of last session calling for largely increased expenditures without providing for a corresponding increase in revenue, and at the same time seeking, so far as practicable, to develop methods of accounting and reporting adequate to inform the Congress and the Executive, and to enable them to plan intelligently for the future, on July 10 last I issued a request to the head of each of the departments and other Government establishments to depute some officer whose duty it would be to see that the estimates and summaries of estimates for the fiscal year ending June 30, 1914, were prepared in accordance with the recommendations contained in my message to Congress on June 27 last; that is to say, the head of each department and each independent establishment was directed, in addition to those estimates which are included in the Book of Estimates for appropriations as now required by statute and as sent to Congress, also to make return to the office of the Chief Executive of estimates of the actual expenditures for the same fiscal year, whether derived from old appropriations, proposed appropriations, or deficiency appropriations.

THE BUDGET SUBMITTED.

My instruction, therefore, to the Secretary of the Treasury was—to print and send without delay to Congress the forms of estimates required by it of officers; also to have sent to me the information asked for * * *. This

will be made the basis for review, revision, and summary statement in the form of a budget with supporting documents which may be sent to Congress by special message as the proposal of the administration.

Conformably to this request the financial statements and the analyses and summaries of revenues and expenditures were prepared which are attached. The lateness of their submission to me has made it impossible to get them before you at the beginning of the present session, but their significance is so great that I am now submitting them for your information.

OUTLINE OF THE BUDGET SUBMITTED.

The budget, which is transmitted herewith, carries the following summaries:

1. Summaries submitted as a basis for considering the present and also the prospective fiscal condition:

Budget statement No. 1. Comparative current balance sheet, showing the fiscal condition of the Government as of June 30, 1911, and June 30, 1912.

Budget statement No. 2. Fund statement, showing the condition of the general fund and of other funds and appropriations as of June 30, 1912.

Budget statement No. 3. Comparative account of operations, showing the revenues and expenditures of the Government for the fiscal years 1911 and 1912, and the estimated revenues and expenditures for 1913 and 1914, with the resulting annual surplus or deficit.

Budget statement No. 4. Treasury surplus account, showing the cumulated deficits as of June 30, 1911, and June 30, 1912, and the estimated deficits June 30, 1913, and June 30, 1914.

2. Summaries submitted as a basis for considering revenues and expenditures in relation to questions of Government policy:
 - a. Summaries of revenues:

Budget statement No. 5. Comparative statement of revenues for the fiscal years 1910, 1911, and 1912, classified by sources and statutory authorities, with the estimates of the Secretary of the Treasury for 1913 and 1914.

Budget statement No. 6. Comparative statement of revenues for the fiscal years 1911 and 1912, classified by organization units.

- b. General summaries of expenditures:

Budget statement No. 7. Comparative summary of estimated and actual expenditures of Government funds, classified by organization units.

2. Summaries submitted as a basis for considering revenues and expenditures, etc.—Continued.

b. General summaries of expenditures—Continued.

Budget statement No. 8. Comparative summary of estimated and actual expenditures of Government funds, classified by functions or classes of work.

Budget statement No. 9. Comparative summary of estimated and actual expenditures of Government funds, classified by character of expenditures, i. e., to show current expenses and fixed charges as distinguished from capital outlays and debt payments.

Budget statement No. 10. Comparative summary of estimated and actual expenditures of Government funds, classified by acts of appropriation.

Budget statement No. 11. Comparative summary of estimated and actual expenditures of trust and private funds, classified by organization units and acts of appropriation.

c. Analyses of expenditures to show relations between organization units, functions, character of expenditures, and acts of appropriation:

Budget statement No. 12. Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by acts of appropriation.

Budget statement No. 13. Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by functions.

Budget statement No. 14. Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by character of expenditure.

Budget statement No. 15. Comparative analysis of estimated and actual expenditures of Government funds for each function, classified by organization units.

d. Analyses of expenditures to show objects:

Budget statement No. 16. Summary of results of governmental contracting and purchasing relations.

3. A summary of proposed changes of law—setting forth what legislation it is thought should be enacted in order to enable the administration to transact public business with greater economy and efficiency.

THE PROBLEM OF FINANCING GOVERNMENT NEEDS.

Any business forecast must proceed from a statement of present condition. The purpose of the first four of these summaries is not only to bring before the Congress information, but also to show the result of estimated revenues and expenditures, if authorized.

THE CONDITION OF THE TREASURY JUNE 30, 1912 (STATEMENT NO. 1).

More concretely, the purpose of the first budget statement is to show the condition of the Treasury as of the beginning of the current fiscal period, and also to give information with respect to the amount of the cash in the Treasury which is available for general governmental purposes. The Treasury is both the agent of the Government for providing money with which to meet its obligations and the guardian of very large trust funds upon which our currency system rests, as well as the depository for other cash that can not be utilized in meeting ordinary obligations. The balance of cash in the Treasury and subtreasuries as of June 30 last was \$1,872,964,358.26. Of this amount \$1,674,535,369 was held in trust for the protection of currency obligations, leaving a balance of \$198,428,989.26 cash for other purposes. To this amount is to be added \$65,486,517.33, representing balances in banks, subject to draft of the Treasurer and other fiscal officers, and cash in transit, making a cash total, other than for trust funds to secure currency obligations, of \$263,915,506.59. As against this, however, it is necessary to reserve \$96,763,027.60, representing disbursing officers' balances, the national banks' 5 per cent fund, etc. This leaves a cash balance of \$167,152,478.99 available for current operations. In addition to the reserves above described there are outstanding current liabilities reported amounting to \$21,431,236.56. As against these liabilities, however, disbursing officers were carrying balances amounting to \$60,461,012.48, leaving a net cash balance available for general-fund purposes of \$206,182,254.91, if sinking-fund obligations are entirely ignored.

If the provisions of law with respect to providing a fund for the purpose of sinking the national debt were deemed binding, then a readjustment of the Treasury statement of available cash balances would be necessary. Taking into consideration the fact that during the period from 1870 to 1890 bonds were retired from surplus revenues far in excess of sinking-fund requirements, and during the period from 1890 to date payment of the bonded debt has been halted from considerations of public policy—the issues being used as security for bank-note circulation—I am recommending that the sinking-fund law be amended, as hereinafter stated.

The sinking-fund act should either be repealed or be superseded by a law whose provisions are clear and possible of enforcement.

The sinking fund was established by the act of February 25, 1862; amended by the act of July 14, 1870; and later carried into the Revised Statutes as sections 3688, 3689, 3694, 3695, 3696, and 3697.

Prior to the Civil War period our Government had not provided for a methodical accumulation of a fund to be applied to the redemption of the public debt. No attempt was made to apportion equitably over a term of years the repayment of money borrowed to meet extraordinary demands.

The first act designed to create a sinking fund was passed during the Civil War as a means of buttressing the public credit. It required the payment of customs duties in gold or in demand notes made by law receivable for public dues, and provided that so much thereof as was necessary should be applied to the payment of the interest on the public debt, and that in each fiscal year a fund should be set apart for the purchase or payment of 1 per cent of the entire debt. The residue of customs receipts was to be paid into the Treasury.

When the law was passed the Government was a borrower and the public debt was rapidly increasing. Secretary Chase reported that he was unable to create a sinking fund. In March, 1864, a considerable amount of gold had accumulated in the Treasury. Gold was then selling in New York around 160. Congress sought to deal with the situation by passing a joint resolution authorizing the Secretary of the Treasury to sell any gold not necessary for the payment of interest on the public debt. Subsequently it was held that this resolution was inconsistent with the law of 1862, which required that in addition to the payment of the interest a sum equal to 1 per cent of the total debt should annually be set apart for debt reduction.

Secretary McCulloch reported to the Congress in 1867 that no special fund had ever been actually set apart in pursuance of the act. Continuously since then the law has been consciously and openly evaded. The fund has had a legal existence, but the legal requirements have merely been shown on the books. Notwithstanding this, the public debt has been reduced with amazing rapidity, for from time to time the annual surpluses have been applied to this purpose, and we have retired bonds since 1862 considerably in excess of the requirements of the law. On February 1, 1911, Secretary MacVeagh reported that we had paid off bonded debt amounting to \$280,000,000 more than the calculated requirements of the sinking fund. But a part of this was accomplished through refunding operations. Because of the lax enforcement of the law and contradictory and confusing interpretations which have been placed upon it and because its provisions could not be enforced except in periods of surplus revenue it was proposed by Secretary MacVeagh to permit the use of surplus moneys for the redemption of the public debt.

A true sinking fund postulates an excess of revenue over current expenses. It is the simple truth that such excess of revenue over expenditure is the only real fund by which the public debt may be sunk. The object of a sinking fund is to reduce and gradually to discharge debt. In times of actual loss in current fiscal operations any scheme to reduce the aggregate liabilities is illusory and fictitious. It is because of this that when war is declared in which the British Government is involved one of the first steps taken by that Government is to suspend the sinking fund. One expert has said that the extinction of a small amount of debt with one hand while creating a large amount with the other is not practical; in fact, it is wasteful and a sham.

While we have kept the faith with our creditors and discharged our obligations promptly, our methods have been haphazard and our sinking fund act has become a dead letter. It should be revised at a time like this, when the state of our finances is normal, and revised on a basis that will compel the respect of administrative officers. I shall take this matter up again in considering the method of meeting the deficit.

THE CONDITION OF THE GENERAL FUND (STATEMENT NO. 2).

The purpose of the second budget statement is to show the condition of funds and appropriations as of June 30, 1912. Carrying into the general-fund account the cash deficiency which would result from including the sinking-fund requirement in the statement as a reserve, as shown by budget statement just described, and setting up as a resource the net amount that has been advanced on account of the Panama Canal (\$137,897,497.28), taking into account also the balance of appropriations which had not been expended and under which vouchers may be drawn for payment by the Treasury (\$257,328,302.45), the condition of the general fund as of June 30 last is shown; that is, before the appropriations of the current fiscal year became operative the general fund was in the condition of having been over-appropriated to the extent of \$722,586,550.26. Leaving out of consideration entirely the sinking-fund requirements, however—in other words, ignoring altogether the appropriations which have been made by Congress for sinking-fund purposes—the statement would show an excess of general-fund resources over general-fund appropriations outstanding amounting to \$86,751,449.74. But even this balance is to be accepted with a very serious qualification, for the statement further shows that in addition to the appropriations that had already been authorized, and which, therefore, would operate as charges against the general fund, there were other authorizations to undertake work, for which necessary appropriations had not been provided, amounting to \$256,547,150.45. In other words, from the reports, incomplete as they are, which have been made by departments,

it appears that uncompleted work has been authorized in excess of \$718,000,000, for which only about 60 per cent of the necessary amount had been appropriated. As against these authorizations contracts had actually been entered into, the amount of which could not be ascertained within the time available for the preparation of this statement. Assuming the correctness of the figures given—and they are taken upon report, without verification, as the best information which could be obtained within the time available and without taking into consideration the appropriations for this year, it appears that Congress had prior to the beginning of the current fiscal year already mortgaged the future of the general fund to the extent of \$169,795,700.71 over and above all sinking-fund requirements.

THE RELATION BETWEEN REVENUES AND EXPENDITURES (STATEMENT NO. 3).

The most notable fact about Government revenues and expenditures of the past is that we have had very little accurate information about them. What have been called "revenues" were receipts, and in this class have been commingled amounts realized from sales, trust funds, and refunds. What have been called "expenditures" have been either advances from the Treasury to disbursing officers, or disbursements, and in them not only have trust payments been commingled with those in liquidation of ordinary governmental liabilities, but no effort has been made to distinguish current expenses from capital outlays. What is quite as serious, from the viewpoint of both of the purposes served by these data—in the making of future plans and for guidance in administration—is that there is no present means for knowing whether all the revenues and expenditures have been included in the totals given, due to the fact that there are no true revenue or expense accounts kept and that certain appropriations are reimbursable from revenues. When seeking to obtain information from appropriation accounts many of the reimbursable items have been lost sight of, expenditures being shown as net. The amount of receipts reimbursable to appropriations, as reported for the last fiscal year by departments in answer to special requests for this information, is in excess of \$32,000,000. The unsatisfactory character of the information which has been made available in the past is also shown by the difference in the prospective Treasury condition as deduced on the one hand from totals shown by the Treasury statement for the year 1913 and the congressional Book of Estimates for 1914 and, on the other, as deduced from the total estimated expenditures for the years 1913 and 1914 that have been sent by the executive departments and establishments by my order to the Executive Office for use in the preparation of this budget. The esti-

mated and actual revenues and expenditures for the four years, as shown by the statements which are transmitted herewith, by totals, are as follows:

	1914	1913	1912	1911
Revenues.....	\$970, 471, 000	\$950, 395, 480	\$916, 540, 895	\$916, 983, 134
Estimated and actual expenditures of Government funds (other than debt redemptions and sinking-fund requirements).....	1, 049, 355, 577	1, 006, 414, 763	912, 432, 365	888, 702, 956
Excess of revenues.....			4, 108, 530	27, 280, 178
Excess of expenditures.....	78, 884, 577	56, 019, 273		
Principal of public debt:				
Receipts from the sale of bonds—				
Panama Canal loan.....			33, 189, 104	18, 102, 170
Postal savings bonds.....			459, 280	
National bank note fund—excess of receipts over redemptions.....				5, 255, 715
Total proceeds of bond sales and excess of national bank note receipts over redemptions.....			33, 648, 384	23, 357, 885
National bank note fund—excess of redemptions over receipts.....			8, 443, 346	
Other debt redemptions.....			120, 616	246, 496
Sinking-fund requirements in excess of debt redemptions.....	60, 685, 000	60, 650, 000	60, 050, 433	59, 929, 038
Total public debt redemptions and requirements.....	60, 685, 000	60, 650, 000	68, 620, 395	60, 175, 534
Excess of public debt redemptions and requirements over receipts.....	60, 685, 000	60, 660, 000	34, 972, 011	36, 817, 649
Net expenditures of trust and private funds.....	4, 223, 403	1, 569, 090	7, 571, 463	5, 882, 614

The foregoing indicates a deficiency for the year 1914 of more than \$83,000,000 (ordinary \$78,884,577 and trust \$4,223,403) besides sinking-fund requirements, or \$143,000,000 if the sinking-fund requirements be included. This statement also indicates a deficiency for the year 1913 amounting to \$57,000,000 (ordinary \$56,019,273 and trust \$1,569,090), a total deficiency for the two years of \$140,000,000, ignoring sinking-fund requirements.

This \$140,000,000 would be reduced by issuing bonds to meet the probable expenditures for the Panama Canal, amounting to \$85,000,000, to a deficiency for the two years of \$55,000,000.

As has already been said, the Secretary of the Treasury in his annual report submitted to Congress in December last, estimated a revenue deficiency of \$22,000,000 for the fiscal year 1914. This was on the following most favorable assumptions, namely, that ignoring the sinking fund, expenditures would exactly equal the amount shown in the Book of Estimates, and that bonds would be issued for the full amount of the Panama Canal expenditures during the next fiscal year. The Secretary of the Treasury, on the same assumptions, estimated a deficiency for the current year (1913) amounting to \$1,800,000, except that he included Panama Canal expenditures as a charge against the general fund. Altogether, therefore, for the current and ensuing fiscal years he estimates a deficiency of \$23,800,000,

or in case all Panama expenditures are charged against the general fund the amount of the estimated deficiency for the two years would be \$53,800,000.

In making the foregoing estimates, however, the Secretary of the Treasury did not take into account a prospective excess of pension requirements under the new law over appropriations for 1913 amounting to \$20,000,000, for \$15,000,000 of which a deficiency estimate has already been submitted, to meet the demands on the Treasury for claims examined, without taking into consideration the accruals on claims which will not have been examined before July 1, 1913; nor did he take into account a probable deficiency in the pension estimate for the fiscal year 1914 of not less than \$10,000,000; furthermore, in his estimated deficiency for 1914, no account was taken of the emergency and regular deficiency bills that are customarily introduced, estimates for which for 1913 have already reached \$3,300,000 (exclusive of the pension deficiency above referred to) and which for 1912 amounted to \$9,700,000. Subsequent to the making of the estimate by the Secretary of the Treasury there have also been filed supplementary estimates for appropriations which amount to \$6,600,000, chiefly to cover additional public buildings and other local works, requested for the most part by committees of Congress. Assuming that there will be increased demands for cash corresponding to these estimates, the prospective deficiency would be increased \$39,900,000. As the estimate submitted by the Secretary of the Treasury and that prepared from the data sent to the Executive Office for the budget are on an entirely different basis, they are stated below in such manner that they may be compared.

Estimated decreases in cash, on basis of report of the Secretary of the Treasury, from June 30, 1912, to June 30, 1914, making allowances for deficiencies and supplemental estimates.

	Amounts.	Cumulated totals.
Excess of revenues over expenditures for fiscal year 1913, exclusive of Panama Canal payments.....	\$40,200,000	-----
Excess of expenditures over revenues for fiscal year 1914, after deducting estimates for Panama Canal.....	22,000,000	-----
Surplus as per Secretary's estimates in case canal bonds are issued for both years.....		¹ \$18,200,000
Estimated requirements for Panama Canal:		
For 1913.....	42,000,000	23,800,000
For 1914.....	30,000,000	53,800,000
Estimated deficiencies and supplementary estimates not included in Book of Estimates:		
For pensions—1913.....	20,000,000	-----
For pensions—1914.....	10,000,000	-----
For other purposes—1913.....	3,300,000	-----
For other purposes—1914.....	6,600,000	-----
Total not included in Book of Estimates.....	39,900,000	-----
Net deficiency in case canal bonds are issued for both years.....		21,700,000
Net deficiency in case canal bonds are issued for neither year.....		93,700,000

¹ Surplus.

Estimated decreases in cash, on basis of reports to the President, from June 30, 1912, to June 30, 1914, making allowances for deficiencies and supplemental estimates.

	Amounts.	Cumulated totals.
Excess of expenditures over revenues exclusive of Panama Canal payments:		
For fiscal year 1913.....	\$2,000,000	-----
For fiscal year 1914.....	53,000,000	\$55,000,000
Estimated requirements for Panama Canal:		
For fiscal year 1913.....	55,000,000	110,000,000
For fiscal year 1914.....	30,000,000	140,000,000
Estimated deficiencies not included in reports to President:		
For pensions—1913.....	20,000,000	-----
For pensions—1914.....	10,000,000	-----
Total not included in estimates ¹	30,000,000	-----
Net deficiency in case canal bonds are issued for both years.....		84,100,000
Net deficiency in case canal bonds are issued for neither year.....		170,000,000

¹ Under the instructions both deficiencies and supplementary estimates would have been included in the reports submitted; in case of the pension deficiencies, however, it is known that these were not.

The estimated expenditures for 1914, as shown above, are some \$31,000,000 in excess of the amount of the estimates submitted to Congress in the Book of Estimates for the same year. This difference is accounted for very largely by the fact that the estimates submitted to Congress were for appropriations, whereas the estimates which were submitted for the purpose of this discussion were for expenditures, without taking into consideration whether chargeable against new or old appropriations. In these were included over \$22,000,000 of estimated expenditures in excess of estimates for appropriation, without taking into consideration \$7,000,000 to be accounted for by the fact that in the Book of Estimates the item for the Reclamation Service was shown as \$7,000,000, whereas the officers in charge of this work estimate the expenditures at more than \$14,000,000. This service is financed entirely out of revenue appropriations; the difference in estimated expenditures would make a net difference in the demands on the Treasury only to the extent that it was not covered by reclamation revenues and repayments. These and other elements of difference, which are more fully explained in schedule 5, supporting budget statements, account for the large discrepancy between the deficiency as shown by the statement on page 16 and as estimated by the Secretary of the Treasury.

The difference between the estimates of expenditures reported to the President for 1913 and the estimates shown in the report of the Secretary of the Treasury for that year is about \$55,000,000. This discrepancy is partly accounted for by a difference in expenditures for the Panama Canal, amounting to \$13,000,000; the other elements of difference were not disclosed by the analyses which were made, as the basis for the Secretary's estimate is not stated in his report.

THE CUMULATED DEFICIT (STATEMENT NO. 4).

The purpose of statement No. 4 is to show the manner in which expenditures corresponding to the estimates would affect the Treasury surplus in case there were no change in revenue laws. This statement shows that in case Congress grants the full amount of appropriations requested in the Book of Estimates, without a change in revenue laws, and, further, if the drafts against past appropriations are as estimated, the result will be, ignoring sinking-fund requirements as well as deficiencies, that an accumulated Treasury surplus of \$206,182,254.91, as of the end of the fiscal year, June 30, 1912, will have been reduced by the end of the coming fiscal year (June 30, 1914) to \$67,303,263.47. This will be an inadequate balance of general-fund cash, for the reason that the customary working balance which is carried by disbursing officers, plus the needed working balance in the Treasury proper, is largely in excess of this amount. If the estimated pension deficiencies of \$30,000,000, which were not included in the statement, be subtracted, even though all canal expenditures for 1914 be against borrowings and all sinking-fund requirements be ignored, advances of the usual amounts carried by disbursing officers would leave not a penny in the Treasury available for the meeting of current governmental demands.

THE RESULT OF GRANTING APPROPRIATIONS REQUESTED WITHOUT INCREASING REVENUES.

From all these data it is apparent that the estimates submitted by departments and establishments on the one hand and the probable revenues on the other should receive serious consideration; that as officers of the Government we should not go ahead blindly, passing and signing one appropriation bill after another without knowing where the money is coming from or how the obligations of the Government are to be met. Such a condition as this obtained in 1893, when a newly elected President found it necessary to go into a very unfavorable money market and borrow over \$260,000,000 in order to meet the Treasury needs of the Government and protect the currency obligations, with the result that his whole administration was handicapped, and the credit system of the country was seriously impaired.

ESTIMATES OF REVENUES AND EXPENDITURES.

A second set of summaries has been prepared for the purpose of considering questions of future policy. This is made up of analyses of estimated and actual revenues and expenditures.

ESTIMATED AND ACTUAL REVENUES (STATEMENTS NOS. 5 AND 6).

In order that a basis may be laid for determining where adjustments may be made to obtain the revenue needed, as well as for considering the result on the finances of the Government of making any proposed change in revenue law, each class of receipts has been separately shown, with a reference to the law which governs its accrual. There has also been prepared a summary of revenues by departments or establishments to enable officers to compare revenues and expenditures in any project which should be regarded as self-supporting.

ESTIMATED AND ACTUAL EXPENDITURES.

The summaries presented herewith cover the estimates submitted by departments. This has been thought desirable because under the act of March 9, 1909, it is my duty to submit recommendations with respect to the departmental estimates transmitted by the Secretary of the Treasury, rather than to present estimates such as would have been submitted to Congress if there had been opportunity for Executive review. As shown by the list of budget statements (pp. 10 and 11), the estimates have been summarized in such manner as to show expenditures in four different relations, namely: (a) The cost and estimated cost of the business done by each organization unit (statement No. 7); (b) the cost and estimated cost of each general class of work performed (statement No. 8); (c) the cost and estimated cost of each class of expenditures, such as operating expenses, fixed charges, capital outlays, etc. (statement No. 9); (d) the cost and estimated cost classified by acts of appropriation in which authorizations to spend customarily appear (statement No. 10). Statements 11 to 15 show the same facts arranged in such manner as to reflect results in still other relations bearing on questions of policy.

Such inaccuracies as may obtain in the summaries are due to the fact that this is the first time that a systematic statement pertaining to the business of the Government has been attempted; that it is the first time that a statement has been prepared and submitted in the form of a budget; that since its figures have been prepared as a result of a special investigation, rather than from direct accounting results, there has been no means of verification. If every other reason were wanting, the present lack of facilities for obtaining information pertaining to subjects that are essential to any intelligent consideration of the business of the Government, and for knowing that the information when obtained is accurate would be sufficient to make

an annual budget desirable. Had accounts been kept in a form that would permit their use in the preparation of a budget, complete and accurate information would have been available for administrative and executive consideration some months before Congress assembled. Instead, I have been put to the necessity of going out with a dragnet for the essential facts, and then of being required to wait until after January 1 before all of the subjects concerning which data were asked could be reported on—in the end also being required to accept statements sent in without proof and knowing that, in some instances at least, they were incomplete. I do not wish to be understood as criticizing or intending to criticize the heads of departments in whose transactions and in whose books of accounts the material to be used in such a budget must be found. The truth is that they have all been laboring as much as possible, during the last four years, to improve the method of keeping and stating their several department accounts; but the confusion and unbusinesslike condition that have prevented a thorough reform and simplifying of our financial and operating statements have been the result of a century of neglect.

ANALYSIS OF INCREASES AND DECREASES BY DEPARTMENTS (STATEMENT NO. 7).

In most summary form the analysis of the data reported by organization units through which expenditures are made is as follows:

Branches of the Government.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
The Congress.....	\$9,967,463	\$10,496,325	\$10,695,468	\$11,063,547
The President (including Executive boards and commissions).....	449,040	296,057	621,484	457,803
The judiciary.....	5,408,101	5,234,004	5,119,918	4,979,750
Executive departments (other than sinking-fund estimates and appropriations and debt payments).....	994,090,557	927,479,221	852,667,884	831,140,986
Other establishments.....	33,899,702	58,277,125	37,933,030	36,092,385
Districts and Territories.....	6,124,509	5,134,223	5,814,309	5,385,489
Total (excluding sinking-fund requirements and debt payments).....	1,049,939,372	1,006,916,955	912,852,093	889,112,960
Less amounts payable from revenues of the District of Columbia.....	583,795	502,202	419,728	417,004
Total payable from Federal revenues, except sinking-fund requirements and debt payments.....	1,049,355,577	1,006,414,753	912,432,365	888,702,966
Sinking-fund requirements and debt payments.....	60,685,000	60,650,000	120,616	246,496
Total payable from Federal revenues.....	1,110,040,677	1,067,064,753	912,652,981	888,949,462

DECREASES BY CONGRESS.

In the figures representing appropriations for 1913 and estimates for 1914 for the Congress it will be noted that there is a decrease indicated. This, however, is to be accepted with qualifications, for the reason that not all of the customary items are shown in the estimates for 1914 and no deficiencies are included for either year. Moreover, it is to be noted that for the year 1914 no estimate has been made for outlays for buildings and grounds. The appropriation for the Superintendent of Capitol Building and Grounds was \$951,757 for 1913, whereas only \$178,900 are estimated for 1914.

ESTIMATES AND EXPENDITURES IMMEDIATELY UNDER THE PRESIDENT.

In the Executive Office proper practically no differences appear. The differences in total expenditures directly under the President during the years 1911 and 1912 and in the totals of estimated expenditures for 1913 and 1914 are due to the amounts expended, appropriated, or estimated for the Tariff Board and the Commission on Economy and Efficiency.

INCREASES FOR THE COURTS.

The increase in the cost of the judiciary is almost entirely to be found in the circuit courts of appeals and the district and Territorial courts. For these there has been a gradually increasing cost corresponding to an increasing business.

INCREASES FOR DEPARTMENTS AND INDEPENDENT ESTABLISHMENTS.

With respect to executive departments, the totals for each of the four years reported, exclusive of sinking-fund requirements and debt payments, are as follows:

	1914	1913	1912	1911
Executive departments.....	\$994,090,557	\$927,479,221	\$852,667,884	\$831,140,986
State.....	4,653,373	4,559,768	4,258,409	4,478,977
Treasury.....	75,621,558	84,132,144	78,771,378	75,789,906
War.....	199,195,018	189,465,658	155,132,062	153,973,875
Justice.....	5,768,098	5,141,764	5,120,349	4,947,705
Post Office.....	284,141,018	271,608,550	250,154,310	240,208,411
Navy.....	152,626,008	126,836,305	134,299,251	118,987,722
Interior.....	230,216,066	204,528,564	189,887,027	193,076,238
Agriculture.....	24,706,013	25,422,263	19,669,339	18,793,633
Commerce and Labor.....	17,163,405	15,784,205	15,375,759	20,885,519

From these figures it will be seen that there is a net increase of only \$21,000,000 between 1911 and 1912, and this is very largely accounted for by an increase of \$10,000,000 in the cost of the postal service, which is reimbursable, and increases in the Navy. Leaving out of consideration the sinking fund, the estimated net increase for 1913 over 1912 amounts to \$75,000,000, more than \$67,000,000 of which is accounted for by increases for the War Department (chiefly rivers and harbors), for postal service, and for pensions. As between the estimated expenditures for 1913 and for 1914 there is a net increase of \$66,000,000. This, however, is \$30,000,000 more than the increase indicated by the estimates submitted to Congress for appropriation in the Book of Estimates, although requests for appropriations amounting to more than \$24,000,000 have subsequently been sent in as supplementary and to cover deficiencies. The increases in estimates for expenditures for 1914 are accounted for by still further increases for rivers and harbors, in the War Department, and for the Post Office and increases for the Navy and for pensions. Leaving out of consideration the sinking fund as between 1912 and 1914, the difference of \$142,000,000, exclusive of sinking fund, is accounted for as follows: War, \$44,000,000, largely for river, harbor, and other improvements; Navy, \$18,000,000; Post Office (reimbursable), \$34,000,000; pensions, \$32,000,000; all others (net), \$14,000,000.

In the independent establishments the decrease in cost for 1914 is largely explained by the decreasing needs for the completion of the Panama Canal.

ANALYSIS TO SHOW COST OF EACH CLASS OF WORK (STATEMENT NO. 8).

The same estimates and expenditures have been analyzed and summarized in such manner as to show the cost to the Government of each class of work which is now being done, as well as the estimated cost of work projected for the next fiscal year. From this it will be noted that the estimated cost of functions which are general in character (such as legislation, executive direction and control, adjudication, administration of the national finances, etc.) for the next fiscal year is \$166,000,000, whereas the estimated direct cost of service to the public is \$936,000,000. It also shows that the estimated cost for the next year of military services is \$452,000,000 as against a total of \$484,000,000, the estimated cost of all civil services. Again, the total cost of civil service is divided so as to show the amount spent for the promotion of friendly relations and the protection of American interests abroad (\$4,300,000 a year) and the amount spent for the promotion of welfare within the United States (\$479,600,000). This

latter amount is further subdivided to show the cost of protection to economic interests (\$445,000,000) and the cost of the promotion of individual welfare (\$34,600,000). A still further analysis is made to show the welfare interests which are served. The \$445,000,000 estimated for 1914 expenditures for the promotion of economic welfare, together with the amount estimated for the current year and the actual expenditures of the last two completed fiscal years, is accounted for as follows:

	1914	1913	1912	1911
Promotion of agriculture, forestry, fisheries, and the care and utilization of the public domain.....	\$37,372,040	\$37,391,089	\$29,736,440	\$27,892,521
Promotion of trading, manufacturing, and mining.....	930,439	549,962	433,070	404,888
Providing facilities for transportation.....	116,844,538	134,564,906	82,517,834	77,347,590
Postal and other communication service (reimbursable).....	276,983,944	265,001,879	244,460,742	234,185,955
General:				
Regulation of commerce and banking.....	3,023,658	3,043,089	2,677,452	2,465,128
Providing a medium of exchange.....	4,584,554	5,168,325	5,188,261	4,998,012
Meteorological research and weather forecasting.....	1,712,490	1,666,680	1,618,098	1,515,005
Granting patents and copyrights (reimbursable).....	2,242,691	2,070,609	2,159,126	2,083,668
Collection of data pertaining to population and other general statistical information.....	765,060	1,069,310	1,990,308	7,544,949
Fixing standards of measurement.....	612,395	473,849	573,692	342,082
Total	445,071,809	450,999,698	371,355,113	358,779,778

The \$34,000,000 estimated 1914 expenditures for the promotion and conservation of individual welfare, together with the estimated cost for the current fiscal year and the actual cost for the last two completed fiscal years, is subdivided to show:

	1914	1913	1912	1911
Promotion of the special interests of the laboring classes.....	\$4,372,805	\$4,134,880	\$3,529,157	\$3,626,378
Promotion of public health, education, and recreation:				
Promotion and protection of public health.....	7,817,343	6,572,860	6,347,603	5,989,477
Promotion of public education and recreation and of art and pure science.....	5,736,545	4,844,242	4,346,185	4,262,921
Care and education of dependent, defective, and delinquent.....	2,622,487	1,826,064	3,734,197	1,867,090
Care and education of the Indians and other wards of the Nation.....	14,018,907	11,121,186	11,339,716	11,865,363
Total.....	34,568,087	28,499,232	28,296,858	27,611,219

It is thought that such analyses will be of great value in considering questions of policy bearing on the future work program of the Government.

ANALYSIS TO SHOW CHARACTER OF EXPENDITURES (STATEMENT NO. 9).

Analyzing the estimates and expenditures in such manner as to show the amount of the estimated and actual current expenses, as distinguished from capital outlays and debt payments, the totals for the four years are as follows:

	1914	1913	1912	1911
Current expenses and fixed charges (except principal of debt).....	\$821,131,982	\$779,892,645	\$742,293,621	\$738,419,108
Overhead and operating expenses.....	565,798,628	545,343,691	520,454,692	513,410,284
Upkeep of property.....	22,764,889	23,463,755	22,013,896	22,751,306
Fixed charges, except principal of debt (including interest, court awards, pensions, subsidies, contributions, indemnities, etc.).....	232,568,465	211,085,199	199,825,033	202,257,519
Acquisition of property.....	190,196,406	199,585,976	153,189,441	134,280,169
Unclassified.....	38,610,984	27,438,334	17,369,031	16,420,663
Total current expenses, fixed charges, expenditures for property and undistributed expenditures.....	1,049,939,372	1,006,916,955	912,852,093	889,119,960
Deduct amounts chargeable to revenues of the District of Columbia.....	583,795	502,202	419,728	417,004
Total expenditures other than principal of debt.....	1,049,355,577	1,006,414,753	912,432,365	888,702,956
Payment of debt.....	60,885,000	60,650,000	120,616	246,496
Total.....	1,110,040,577	1,067,064,753	912,552,981	888,949,452

Considering first the total for overhead cost and operation, it will be seen that this represents only about one-half the total for the Government. Including upkeep, the current expenses for the last completed year, 1912, reached \$542,468,588 out of a total of \$912,552,981. To give perspective to the problem of financing the next fiscal year the estimated expenditures may be grouped as follows:

Current expenses and fixed charges other than sinking fund.....	\$821,000,000
Acquisition of property.....	190,000,000
Unclassified expenditures (most of which are known to be expenditures for property).....	38,000,000
Payment of principal on the public debt.....	60,000,000

Subdividing the current expenses and fixed charges, as distinguished from acquisition of property, the estimated amount of overhead and operating expenses is \$566,000,000, of upkeep costs \$23,000,000, and of fixed charges \$232,000,000.

SIGNIFICANCE OF ANALYSIS IN DETERMINING FINANCIAL POLICY.

The special significance of this analysis is to be found in its use as a guide to the determination of financial policy.

In my opinion current expenses and fixed charges, including sinking-fund requirements, should be financed entirely out of revenues;

that is, in planning to meet the Treasury needs of the Government it would be a mistake to provide the means for carrying on the current business and for liquidating the debt by incurring additional indebtedness. By this standard the least amount of revenue which would be required for the next fiscal year (assuming that the estimates sent in are approved by the Congress and incorporated in appropriations) would be \$881,000,000. This conclusion is based on the assumption that all estimates for "acquisition of property" and all "unclassified" estimates would be initially financed by the Government out of borrowings, i. e., that all of these estimated expenditures are properly classified as capital outlays. It is to be observed, however, that in the estimated appropriations and expenditures for acquisitions of property during the four years reported all replacements of obsolete or condemned equipment or other property are included; these should be charged against current revenues. The estimates sent to me as for capital outlays with corresponding expenditures for preceding years, are as follows:

Character of expenditure.	Estimates for 1914.	Appropriations for 1913.	Expenditures for—	
			1912	1911
Total expenditures for acquisition of property...	\$190,196,406	\$199,585,976	\$153,189,441	\$134,280,151
Land.....	2,531,825	6,596,696	4,223,338	2,849,445
Buildings.....	20,958,273	20,896,897	15,947,814	14,990,947
Other improvements to land and waterways.....	74,974,140	108,486,547	72,339,558	69,708,285
Equipment.....	73,542,150	51,343,856	54,607,061	40,939,301
Stores (increases).....	7,268,549	6,675,373	4,886,730	5,405,233
Work in progress (increases or decreases).....	115,522	1202,721	11,072,858	11,126,358
Unclassified capital outlays.....	10,805,947	5,789,328	2,257,798	1,513,306
Unclassified expenditures.....	38,610,984	27,438,334	17,369,031	16,420,693

¹ Decreases of stores; deduction from total expenditures.

In order to determine what amount of these expenditures may properly be financed from the proceeds of bond issues and what amount would be considered as expenses to be financed out of revenues, it is necessary to clearly distinguish those expenditures which are for the acquisition of additional properties and those which are for replacement of old. From the present state of the records and reports these data are not available. With respect to the \$73,500,000 estimated for equipment, however, this may be said: That a greater portion of the estimate is for battleships, ordnance, etc. It is doubtful if the amount asked for is more than is needed to cover the wear and tear and the depreciation due to obsolescence of equipment already owned by the Government. Assuming that all of the \$98,400,000 for land, buildings, and other improvements on land, and the \$10,800,000 "unclassified capital outlays," as well as the \$38,600,000 of other "unclassified expenditures" are for new properties, the conclusion that these are additions or betterments should

not be accepted without qualification for the reason that no provision is made for estimating structural depreciation. In fact, there is not at present any means for knowing what amount of property the Government owns against which depreciation must be estimated. From the inadequate data at hand it appears that the Government has acquired buildings and other improvements on land during the last 50 years the cost of which is considerably in excess of \$1,500,000,000. If it be assumed that the average life of such structures is 50 years, then not less than \$30,000,000 should be included in current expenses for depreciation due to obsolescence. This would leave about \$115,000,000 of the expenditures for the acquisition of property to be capitalized.

THE EXCESS OF ESTIMATED CURRENT EXPENSES AND FIXED CHARGES OVER
ESTIMATED REVENUES FOR 1914.

From the foregoing it would appear that the amount of the revenues required to meet current expenses and fixed charges (including current upkeep of property and depreciation from obsolescence) is approximately \$995,000,000.

The amount which the Secretary of the Treasury estimates will accrue in revenues during the next fiscal year is \$970,000,000 (excluding refunds of revenues and trust-fund receipts), leaving a revenue deficiency of \$25,000,000. From any angle of approach, therefore, either the estimates for appropriations must be cut down or provision must be made for increasing the revenue.

RECOMMENDATIONS FOR THE REDUCTION OF CURRENT
EXPENSES.

In submitting recommendations under the requirements of the act of March 4, 1909, it seems evident that the overhead and operating expenses and capital outlays should be clearly distinguished from expenditures in the nature of fixed charges and debt payments. The amount of expenditures for these latter purposes is not to any considerable extent affected by economy or efficiency of administration, but is the result of established policy expressed in terms of law. With respect to capital outlays the Congress determines whether buildings shall be constructed or rented, whether improvements shall be authorized. With respect to fixed charges the President has no control except through approval or disapproval of bills of Congress submitted for his signature. The executive branch can have little responsibility for nearly one-third of the total estimated expenditures.

If the executive branch is not handicapped by legislation that robs the service of the benefits of the proper exercise of administrative discretion, the economy and efficiency with which the many services of the Government are operated are primarily the responsi-

bility of this branch. It is with respect to this portion of Government expenditures—the estimates for which amount to about \$566,000,000 for the year 1914—that the following recommendations are made. In submitting recommendations, however, I am suggesting such reductions only as it is thought may result from beneficial changes in policy.

RECOMMENDATIONS WITH RESPECT TO APPROPRIATIONS FOR PERSONAL SERVICES.

With respect to the cost of personal service the estimates may be divided into two classes, namely, (1) those for the payment of the salaries of persons appointed by the President, with the advice and consent of the Senate, and (2) those for the payment of salaries to all other employees of the Government. The reductions which, in my opinion, may be made in these estimates without injury to the service are:

Reductions in estimates for salaries of local officers appointed by the President, with the advice and consent of the Senate-----	\$4, 500, 000
Reductions in estimates for all other salaries-----	2, 000, 000

REDUCTIONS BY ELIMINATION OF SINECURES.

With respect to the first class I have already submitted recommendations to Congress in several messages transmitting reports in which it is estimated that the direct salary cost of the Government may be reduced not less than \$4,500,000 a year—this to be done by placing a large proportion of presidential appointments in the classified service. The salaries of postmasters of the first and second classes amount to over \$6,000,000, while the salaries of assistant postmasters of the same classes amount to \$2,820,000. If the position of postmaster were placed in the classified service, and these officers were given salaries equal to 20 per cent more than the salaries now given to assistant postmasters, the latter positions being no longer required, there would be a saving of \$4,512,000. Besides this direct reduction that might be immediately made in the estimates, there would also be very large indirect reductions of cost that might be availed of in future estimates—reductions that can not be realized so long as appointments are on a partisan basis. These unnecessary indirect costs are due to the fact that a considerable part of the services outside of Washington can not be properly brought within the discipline of administrative officers. So long as high salaried local officers owe their appointments to local influence it may be assumed that their tenures will be fairly secure, regardless of their efficiency. This is discouraging to those in equally responsible positions who are rendering efficient service, but who, by reason of the nonpartisan character of the appointment, receive not more than half the amount of salary; it

tends to destroy the esprit de corps, especially with subordinates; it carries with it expenditures that in many instances are unwisely made. Altogether, in the opinion of those who are best acquainted with the service, the indirect saving to the Government amounts to more than the direct saving indicated. A list of presidential appointments, requested from departments, is attached (Appendix 5).

REDUCTIONS BY RECLASSIFICATION OF CIVIL SERVICE.

With respect to the other employees in the service, their salaries are either what are known as "statutory" (that is, specified in the acts of appropriations) or "nonstatutory" (the designation given to salaries paid out of lump-sum appropriations). With respect to these my recommendation is that the total appropriations for salaries be established at an amount sufficient to cover the pay roll requirements of the present fiscal year, but that authority be given to make a complete executive reclassification of civil-service employees, to become effective by Executive order. Such a provision would reduce the estimates for current expenses not less than \$2,000,000, and, in my opinion, would result beneficially to employees as well as to the Government. In other words, I am of the opinion that an annual salary roll of \$2,000,000 less than the estimates for salaries for the year 1914, if properly distributed, would adequately provide for the personnel necessary to do the Government's present work. At present each statutory salary is fixed by Congress; this means that it is fixed by one or another of nine committees of Congress. Each nonstatutory salary is fixed by one or another of the nine heads of departments. The result is not only great confusion in service designations and service classification, but also great disparity in salaries for doing similar work. Furthermore, the fate of each individual employee in the matter of promotions, etc., so far depends on action that can not, under present conditions, be premised on merit or adjustment of compensation to work, that one of the serious embarrassments to the service is a constant request for transfers.

This embarrassment Congress has sought to overcome through laws, the practical operation of which is to make details and transfers difficult; and committees on appropriations have usually looked with suspicion upon all requests for salary increases. Under the laws governing transfers, entry into the civil service in certain departments amounts to a three years' enlistment with very little hope for promotion. The obstructions to details of employees hamper the work of certain divisions and add unnecessarily to the cost of others. The impossibility of giving fair consideration to the question is shown by the fact that each year hundreds of increases are proposed in estimates to Congress, whose committees are supposed to pass on

their merits. One committee may pursue a fairly liberal policy, and another may pursue a policy of restriction; but each must act with very little knowledge of their problem. One person whose position is proposed for increase may have a strong or influential advocate before a committee, while another, equally competent, may not. The whole subject of salaries is chaotic.

In the present situation many men at the bottom are receiving larger salaries than would be obtained for similar work in outside employment, whereas men in higher positions carrying great responsibility and the success of whose performance depends on training and long experience, are inadequately paid. The Government suffers from both conditions. From the viewpoint of the rank and file, there is little hope of reward for merit. Instead of establishing a well-considered classification of positions and salary grades which will admit of promotions and increased compensation with added experience and ability to render valuable service, instead of holding out to the employee a career, a premium is placed on getting into the service, after which little inducement is offered to effort. There is little incentive to increasing efficiency, because as a rule initial salaries are placed too high and terminal salaries too low. The operation of such a salary scheme is to encourage application for appointment from persons who have already assumed large social or other responsibilities, and who are out of employment; at the same time by providing low terminal salaries the service is to this extent made unattractive to those who have spent years in preparation or who after long experience have become expert in the handling of the many technical problems involved in the economical and efficient transaction of public business.

The foundation for a reclassification of salaries has already been laid. An analysis of the service designations and salary grades has been made for the entire service. This is now being summarized in such manner that if the subject is pursued with vigor a reclassification may be completed within the next few months. In my opinion, such a reclassification would enable the Government to pay higher salaries to those from whom experience, training, and initiative are required, and make the saving of \$2,000,000 as already stated. It would hold out to the whole service a hope for better things instead of leaving each individual in it the victim of chance.

REDUCTIONS THAT WOULD FOLLOW MAKING CERTAIN SERVICES REIMBURSABLE.

In my opinion a considerable reduction in expenditures may be made without injury to the service by making certain expenditures reimbursable. Generally speaking, the reason for making Govern-

ment expenditures reimbursable is either (1) that the benefits of the service inure mainly to those who use it rather than to the general public, and that therefore the entire cost should be paid by the users, or (2) that the service provided by the Government may better serve its purpose if the person for whose benefit it is performed pays at least a part of the cost incurred. Among the most obvious items of expenditure which should be placed on a reimbursable basis are those for certain publications of the Government that are distributed to the public.

ELIMINATION OF WASTE IN DISTRIBUTION OF PUBLIC DOCUMENTS.

The estimates for appropriations for the next fiscal year for printing and binding at the Government Printing Office amount to nearly \$6,000,000, besides the printing and binding that is done elsewhere. Of this amount a considerable part is for publications that are distributed to the public. As at present distributed it is known that a relatively small part of such publications gets into hands of persons who are really interested in them, and such persons could well afford to pay cost price for them. The other documents are sent simply as a reminder that there is some one in Washington who has the recipients' names on the list. The adoption of such a principle as is recommended would, in my opinion, change the entire character of the publication activities of the Government. At the present time many valuable documents of the Government are not obtainable at any price, since the issue is exhausted very shortly after publication. The practice is that such a number of documents is printed as is necessary to supply the public libraries and furnish the copies which, under the law, go to Members of Congress. Unless provision is made for distribution to the public anyone interested in a particular publication may be fortunate to receive the one or more copies that may be allowed the Representative of the congressional district in which he lives. Further than this he must depend largely upon exchange of courtesies between Representatives. Even those editions that are for public distribution, being given away, are soon exhausted. In order to make a supply available to persons who may not have the facilities for obtaining a desired volume or volumes at the time of the issue it is necessary to have a publication authorization that will place a stock in the hands of the superintendent of documents for sale. With respect to certain publications this principle of sale has already been adopted. It is urged that it be made general in its operation, thereby enabling Congress to reduce the estimate for printing and binding by the amount which it is thought will be realized from the copies distributed to the public.

REIMBURSEMENT FOR POSTAGE.

A further reduction in expenses may be made by applying the same principle to postage. That is, a part of the cost of distributing documents is the expense of handling them in the post office. In preparing the catalogue lists of publications to be paid for it is recommended that the cost of postage be included in the price to the public. This would be represented by special stamps issued by the Post Office Department to the departments and establishments through which the distribution would be made.

MINTS AND ASSAY OFFICES.

The estimated cost of maintaining the independent assay offices carried in the estimates for the legislative, executive, and judicial bill is \$305,740. This is not the whole cost, as it does not include such as is carried in estimates for public buildings. The Secretary of the Treasury has recommended their discontinuance. By such action it is thought that the saving would be at least as much as the amount shown above. In this relation I wish to raise the question for the consideration of Congress as to whether it would not still further add to the economy with which the public business may be done, and at the same time increase efficiency, if the five Government mints located at Carson, Denver, New Orleans, Philadelphia, and San Francisco were consolidated. The cost of plant is very large. The added cost due to scattered work is also an element to be considered. The estimates for operating the mints amount to more than \$915,000. Besides this, there are large items of cost contained in the estimates for public buildings. It is thought that, aside from the saving of \$305,740 which might be effected by closing the detached assay offices as has been recommended, there could also be realized a saving in overhead and other costs of not less than \$100,000 a year by the consolidation of the mints at some point of manufacture where the equipment is large and transportation facilities are good. The buildings in the cities where the mints were closed could be utilized for other governmental purposes, or sold.

REDUCTIONS OF EXPENDITURES PROPOSED BY THE COMMISSION ON
ECONOMY AND EFFICIENCY.

To the present time 24 reports of the Commission on Economy and Efficiency have been sent to Congress by me, most of which contain constructive recommendations. It is thought that if these recommendations were acted upon affirmatively, a saving amounting to several million dollars might be effected without impairing the efficiency of the several services which have been made the subject

of inquiry. As these reports are specific, and a number of them have been under consideration by committees in Congress, it does not seem necessary to do more than to refer to them at this time.

RECOMMENDATIONS IN RELATION TO ESTIMATED FIXED CHARGES.

As has been said, fixed charges are the result of legislation over which the executive branch can not exercise control and with respect to which it has no responsibility. To this general statement, one exception is to be taken, viz, the administration of the public debt. Not only is the executive branch made responsible for the management of the sinking fund, but upon it has also been placed responsibility for borrowing to meet the needs of the Treasury.

SINKING-FUND REQUIREMENTS.

The amount of sinking-fund requirements depends on three factors, namely, (1) the amount of the debt to be sunk, (2) the time during which the obligations are to be permitted to run, and (3) the conditions attached to the investment of fund cumulations.

As bearing on the amount of the national debt to be sunk, I am of the opinion that the policy of the Federal Government should be to remain as nearly debt free as good financing and the equitable distribution of capital outlays over a series of years will warrant. Our governmental establishment is made up of three kinds of public corporations—municipal, State, and national. Any program for the protection and promotion of the welfare of the country must include them all. The burden of taxes laid by them all falls upon, and must be supported by, private business or by the private resources of the people. The debt burden of all must be considered as an encumbrance on our national wealth. Considering the fact that many municipalities and States have already reached the constitutional limit of indebtedness; considering that the total bonded debt of New York City alone exceeds the bonded debt of the National Government, and that the total municipal indebtedness is many times greater; considering that the Constitution places the burden of national defense on the National Government, it would seem to be the part of wisdom for the Federal Government to keep as nearly debt free as is practicable. Not only does reason suggest that this is one of the most effective precautions that can be taken to fortify the Nation, but history supports this conclusion. Both in our conflict with Great Britain and in the Civil War, the fact that the Federal Government was practically debt free at the time that resort was had to arms must be assigned an important place in considering the factors which made for success.

THE CIVIL WAR DEBT STILL UNPAID.

Notwithstanding the fact that the Civil War was begun practically debt free, the Government was forced to the last extreme to obtain funds with which to carry on the conflict.

At the end of the war the meeting of this debt was one of our most serious problems. That we have gone along for over half a century since the Civil War, carrying the large part of this war debt, when during the latter part of this period the revenues of the Government far exceeded expenditures, has been due largely to the fact that our public debt has been a part of an admittedly vicious system of banking and currency. As a matter of public policy, definite provisions should be made for retiring this several-times-refunded balance of more than a thousand million dollars, and in such manner as to do no injustice to those who have purchased the bonds as collateral for bank-note issues.

And in making provisions for this refunding, the first obligations to be retired are the demand notes that were issued during the war and given currency through being made legal tender. Every objection to the retirement of the greenback that in the past has obtained is now without force. These outstanding obligations of the Government (the legal-tender notes) are a constant menace to both Government and private credit—a menace which has operated adversely to the successful financing of Treasury deficits in periods of business depression by draining the Treasury of its gold—one which would be found even more serious in case the Nation should need again to fall back on its credit as a matter of military necessity.

At the present time the total bonded debt outstanding is approximately \$964,000,000. To this should be added \$346,000,000, the amount of the demand Treasury notes. This makes a total indebtedness to be sunk of \$1,310,000,000. Taking into the sinking fund the \$150,000,000 gold reserve against greenbacks outstanding, and the \$137,000,000 advanced from the general fund for the building of the Panama Canal, gold certificates could be issued in place of greenbacks to the extent of \$287,000,000. It would be necessary to issue only \$59,000,000 more bonds to retire the balance of the outstanding Treasury notes, leaving an interest-bearing debt of the Government amounting to \$1,160,000,000 of all maturities, against which sinking fund requirements would be calculated. Assuming that it is determined to retire the present debt in 20 years after July 1, 1914, and further that authority is given to invest the sinking fund accumulations in new issues of Government bonds for future capital outlays which will bear an average rate of 3 per cent, it would require about \$45,000,000 to be set aside each year to retire the old debt, or about \$15,000,000 less than the present legal requirement. This

sum for sinking-fund requirements would have to be increased to make provision of each new bond issue as fast as necessary.

PRESENT SINKING-FUND RESOURCES.

At the present time the only sinking-fund resource is a claim on the general fund amounting to \$809,000,000. This is now become a mere bookkeeping entry without real obligation or meaning. I recommend that the present law be amended so as to adapt the annual charge against the revenues to the actual requirements and that the book balance be canceled. To provide gold with which to retire the greenbacks, I recommend that authority be given to transfer the \$150,000,000 general-fund gold reserve to the sinking fund as well as the \$137,000,000 advanced for the Isthmian Canal from the general fund, the latter amount to be obtained by issue of 20-year bonds of the National Government.

CREATION OF A SINKING-FUND COMMISSION.

And to insure the independence of the administration of the sinking-fund law in the future it is also recommended that the chairman of the Finance Committee of the Senate, the chairman of the Ways and Means Committee of the House of Representatives, the Attorney General, and the Secretary of the Treasury be made ex-officio a sinking-fund commission, and that the comptroller shall be required each year to audit and state the sinking-fund account to the President and the Congress.

CONDITIONS TO BE ATTACHED TO NEW ISSUES.

In the making of future issues of national bonds I assume the adoption of a new banking and currency system, which will retire the 2 per cent United States bonds now used to secure circulation under a plan which places the price of the bonds on a false basis by making these alone authorized securities for the issuing of bank notes. While this provision has enabled the United States Government to float most of its securities on a low interest charge it has so commingled problems of national currency and private debt with questions of public debt as to hamper the Government in its dealings by placing a barrier of investment interest in the way of every effort to retire outstanding obligations. The proposal would give 20 years, if need be, within which to adjust bond issues to an investment basis.

CONDITIONS TO BE ATTACHED TO THE SINKING FUND.

To the end that the sinking fund may be used to advantage prior to the time when the present outstanding indebtedness may mature or may be redeemed, it is recommended that, in so far as cash may

accumulate in the fund in excess of the demands for meeting current maturities, this cash be made available for the purchase of subsequent bond issues authorized for public improvements or other purposes, and that the sinking-fund commissioners be authorized, with proper restrictions, to sell such purchases at any time that money may be desired to carry out the purposes of the fund.

SUMMARY OF RECOMMENDATIONS FOR REDUCTIONS IN ESTIMATES FOR
EXPENSES AND FIXED CHARGES.

From the foregoing it is evident that the estimates for expenses and fixed charges may be reduced \$25,000,000 without injury to the service. In fact the results, in my opinion, would be beneficial, provided changes in law also be made as indicated. This could be accomplished by a reduction of not less than \$10,000,000 in estimates for overhead and operating expenses and by a reduction of \$15,000,000 by changing the sinking-fund law so that it would release the present cumulated reserve and provide only for an amount adequate for the retirement of the present national debt within 20 years from July 1 next and for the retirement of future bonded debt within 20 years from the date of issue. This would reduce the total of estimated expenditures which should be met by revenue from \$995,000,000 to approximately \$970,000,000 for the fiscal year 1914, as against which there is an estimated revenue of \$970,000,000 (exclusive of trust funds, refunds, etc.).

CONSTRUCTIVE RECOMMENDATIONS PERTAINING TO PUBLIC
IMPROVEMENTS.

Not only should every public improvement bear a definite relation to a plan or program which has reference to the needs of the Nation but provision should be made for completing the improvement at such time as it will be most useful or serviceable in the carrying out of such a plan. In my opinion it is desirable that the Government at Washington should be housed in public buildings which should be built in such manner as to conform to a general plan of public buildings for the Government within the city. In order to carry out such a program it might be good business judgment to provide for spending fifteen or twenty million dollars within the next two years. As a matter of fact it would be advantageous for the Government to invest nearly \$100,000,000, if need be, to save the rent which it is at present paying within the District of Columbia. By first developing a plan and then working to it, whatever part might be approved might be financed through loans which would enable the Government to apportion the investment burden over a period of, say, 20 years. Such a method of financing, applied to all its perma-

nent improvements, would enable the Government to make contracts on the most favorable basis, to avail itself of having its buildings provided at an early date, and at the same time to proportion the burden on revenue equitably over a period of years, through annual appropriations to the sinking fund.

Applying the same theory to internal improvements: A definite plan might be adopted for damming the streams which periodically flood the Ohio and Mississippi River Valleys, thereby enabling the Government to operate these dams for the retention of water at times of flood, and during other periods to operate them for the production of power or other industrial or commercial uses. Such a plan, however, would require a large initial outlay, which should be apportioned over a period of years.

Briefly stated, my suggestion is that the Government first plan for its land purchases, buildings, and public works, then borrow money to acquire and to construct them, proportioning the cost over a period of 20 years and making the bonds issued to meet the cost payable out of an adequate sinking fund.

Following these suggestions, I not only question the desirability of continuing to appropriate for new projects without a definite plan and before definite provision is made for financing them either by increased revenues or bond issues, but assert, further, that without a plan there is necessarily a large element of waste. For example, it would seem to be wasteful use of public money to appropriate for the location of military posts and buildings at various local points and for the building of barracks and quarters, whether for the Army, Navy, or Marine Corps, until a definite military program has been settled upon which will determine the question as to whether or not it is desirable as a matter of military expediency to maintain several hundred posts, scattered over the length and breadth of the country, for the quartering of troops, or to have quarters located at such points as to provide more adequately for the element of maneuver and military instruction which is the primary purpose of maintaining an army in time of peace. As has been said, in the past military posts and establishments have been located largely as a result of local pressure rather than from a consideration of military need. Many of the requests for appropriations above listed are based on this theory. Within the list are not only to be found the appropriations for military improvements, but also those civil in character, such as public buildings, improvements to rivers and harbors, etc., all of which should be subject to the same scrutiny before new projects are financed.

RECOMMENDATIONS FOR CHANGE IN POLICY PERTAINING TO APPROPRIATIONS.

The analyses which have been made suggest quite a different handling of the subject of authorizations and appropriations than has obtained in the past. Considering this from the viewpoint of the needs of the service, it is suggested that appropriations should be of the following general classes:

1. Appropriations to cover overhead and operating cost.
2. Appropriations for upkeep of property.
3. Appropriations for fixed charges, including sinking fund.
4. Appropriations for permanent improvements.

CHARACTER OF APPROPRIATIONS TO COVER OVERHEAD AND OPERATING COSTS.

With respect to the form of appropriations for current expenses, I am of the opinion that a sharp line should be drawn between appropriations for overhead and expenses of operation and those for other current purposes. Appropriations authorizing expenditures for overhead expenses and operation should be annual, biennial, triennial, quadrennial, or quinquennial, as by the terms and conditions may be best adapted to the management of the public business to greatest advantage. These are subjects concerning which questions of policy must be currently determined. On the other hand, I am of the opinion that provision for repairs, replacements, and depreciation, interest on the public debt, pensions, subsidies, grants, judgments, awards, indemnities, and sinking-fund requirements should not be left to current or annual determination. With respect to these expenditures every question of policy should be decided at the time the law is passed authorizing them. Appropriations for such purposes, in my opinion, should not be taken up by an appropriation committee, except to ascertain what amount will be required under a funding measure that would be passed by the Congress as a part of the original authority. Under such a law the amount required should be a matter for administrative or judicial determination.

UPKEEP SHOULD BE FINANCED THROUGH A REPLACEMENT FUND CREATED BY PERMANENT APPROPRIATION.

When buildings are constructed it should be assumed that they are to be kept in repair—unless they are of a temporary character, in which case the construction should be treated as a current expense, and the cost of such construction should be amortized completely over the period of each building's use. To the end that a definite basis may be established for determining what appropriations are needed for upkeep of property, I recommend the appointment of an

appraisement board in each department to determine what is the present investment or net cost to the Government of properties against which a maintenance reserve should operate. Such board or commission, under central direction and control, should be instructed also to prepare as a basis for future appropriations actuarial tables on all buildings and other improvements to land which are subsequently acquired. In other words, when new battleships are authorized, definite provision should be made for upkeep; when buildings and other improvements on land are authorized, a calculation should be made with respect to the maintenance requirements, and the amount so determined should be authorized as a permanent appropriation. With respect to industrial property—that is, property which is currently used for purposes of manufacture or other production—estimates for maintenance, including depreciation, should also be made. These estimates, however, should not be made as a basis for appropriation, but for the purpose of establishing a reserve for upkeep, including depreciation, which may be ratably charged to the operations or work on which equipment or industrial property is used, thereby making unnecessary any appropriation for this purpose other than as included in appropriations to cover the cost of work. Having established a replacement fund, the annual estimated requirements for each department should be met by permanent appropriations, and from this fund allotments should be made to provide for the repairs and replacements needed. By requiring an accurate account to be kept of actual repairs and replacements, by classes of property, the actuarial estimates may be corrected from time to time as experience would indicate.

PENSIONS SHOULD BE MET BY PERMANENT ANNUAL APPROPRIATIONS.

Fixed charges are on quite a different basis. There is no greater reason for current acts of appropriation to cover pension rolls than there is for an annual appropriation to cover interest on the public debt. A present situation fairly illustrates what may regularly happen when the amounts required to make payment on pension claims authorized are included in an annual appropriation bill. The appropriation for the current year is not less than \$20,000,000 short of what it should be to meet pension claims. The result is that in the estimates for pensions for the next year a request is made for an appropriation to be made immediately available, but in case this is done the same situation must be faced the year following. It is probable that the appropriation already made, together with the pension items in the Book of Estimates, will not cover claims filed before June 30, 1914, by \$30,000,000. In my opinion, what should be done is to carefully compute the demands which will probably be made under a

pension law before it is passed—a precaution that has heretofore never been taken. After such an estimate has been prepared, then estimates would be made annually on the basis of experience for the consideration of Congress in providing revenues to meet Treasury demands, but the pension law should carry with it a permanent appropriation.

JUDGMENTS AND AWARDS SHOULD BE FINANCED BY PERMANENT LAW.

The same may be said of indemnities and court awards. When a judgment or award has been made it should be considered as an appropriation payable out of funds in the Treasury, unless the award should be so large in amount as to threaten the credit of the Government, in which case the Secretary of the Treasury should be permitted to withhold payment until provision could be made by borrowing or through increasing revenues for meeting the demand. Instead of this the present practice is to permit the courts to make awards for payments of claims and then to require the payment to await the slow process of a special appropriation. This is not only unjust, but it leads to a kind of trafficking which should not be encouraged. The only reason for requiring judgment creditors to wait for further congressional action would be in case payment of a large judgment would embarrass the Treasury or was in excess of an estimated annual requirement, when authority should be given to the Executive to defer payment till adequate revenues had been provided or bonds were issued for the purpose.

THE PRESENT LIST OF PERMANENT APPROPRIATIONS SHOULD BE REVISED.

As has been said, after a law has been passed providing for the borrowing of money on public credit, thereby authorizing the payment of interest, or for the payment of pensions, subsidies, indemnities, or the setting aside of revenues for the payment of the principal of the public debt, there is no further question of policy for Congress to consider until it may be found desirable to repeal the law or to deny the obligation. In general, this policy has already been followed. The list of permanent appropriations is a long one. For the current year the estimate reaches nearly \$134,000,000. In the list of permanent appropriations for 1913 are included such items as \$3,000,000 for meat inspection; \$1,700,000 for the operation and care of canals and other works of navigation; \$125,000 for the removal of obstructions in the Mississippi, Illinois, and other rivers; \$100,000 for the maintenance of channels, South Pass, Mississippi; \$5,500,000 for the collection of customs. These are not proper subjects for permanent appropriations, whereas the expenditures of the character indicated above should, in my opinion, be thus provided for.

CURRENT APPROPRIATIONS FOR A LONGER PERIOD THAN ONE YEAR.

Both the expenses of current administration and operation and the acquisition of property for the continuing use of the Government should, in my opinion, be subjects for current consideration of questions of policy. To this end the administration should be held responsible for preparing and submitting each year carefully prepared estimates of needs, together with such collateral data as may be needed to consider what amount should be appropriated and what conditions should be attached. This does not mean that appropriations for overhead expenses and operation may not be for a longer period than one year. In many instances, appropriations made to cover a period of years would result in largely increasing the economy and efficiency with which the service may be performed. It was, doubtless, with this end in view that the meat-inspection service was placed upon a basis of permanent appropriations. In my opinion this service should have been placed on a three-year or five-year appropriation basis until the service had become established and its current needs had been determined. There are many services the current expenses of which can, with advantage, be financed on a two, three, or five year basis. This would be of especial value in cases where a definite plan or policy is to be followed or worked to—as a military program or a plan for the development of public roads—in which the Government is to cooperate with States and other local bodies. For constitutional reasons, military appropriations can not be for a longer period than two years, but there is no such inhibition against funding the needs of civil service.

APPROPRIATIONS FOR PERMANENT IMPROVEMENTS.

With respect to the acquisition of permanent property, I would recommend, as a matter of financial policy, that no appropriation be made except pursuant to a plan which shall first have been approved by Congress in a bill separate and apart from the act making the appropriation. The formulation of a definite plan for improvements would enable committees of Congress, or, for that matter, Congress in committee as a whole, to consider what the Government shall undertake to do for a period of years before the requests for appropriations are taken up. This would be the alternative to the present method of having a large number of questions of organic law and many questions of authorization to incur liabilities—which at the present time run some \$300,000,000 ahead of appropriations—settled in a committee on appropriations and brought in as riders on the appropriation bills at the end of sessions, when no one has time or opportunity to consider, even in general, what the thousands of items in appropri-

ation acts contain. After the question had been settled as to what work would be undertaken during a definite period, the appropriation bill authorizing it, in my opinion, should indicate what part or what project or improvement would be financed out of bond issues and what part would be financed out of the general fund. In so far as projects are to be financed out of the general fund, there should be a limitation placed on the appropriation so made, to the effect that no contract shall be let by the administrative officer under whose jurisdiction the improvement is to be made unless the estimated revenues of the year, together with the surplus and the general fund, after providing for legal reserves and estimated current expenses and fixed charges, as determined by the Secretary of the Treasury, are adequate to meet the obligations to be incurred under such contract. This would admit of administrative curtailment of contracts against revenues automatically in case, from loss of expected revenues, the general-fund cash surplus of the Treasury should disappear.

CHANGES IN ORGANIZATION NEEDED TO PREPARE AND CONSIDER A BUDGET.

The Government is not only in the position of having gone along for a century without a budget, but, what is at this time even more to the point, it has not the organic means either for preparing or for considering one. In the executive branch there is no established agency which may be utilized for assembling the data required for the preparation of budget summaries. The law governing estimates requires that they be prepared and submitted by various heads of departments and independent establishments without executive review or revision; this makes it impossible to submit a budget unless the President does it on his own initiative. In Congress nine standing committees are charged with formulating bills for appropriation; a tenth committee is charged with formulating plans for raising revenue; still other committees, with an entirely different membership, are organized for reviewing the Government expenditures. There is little provision made for giving coincidence of time to their action or for correlating the results of their work, and in many instances what is attempted to be done through appropriation bills prepared by one committee is undone through the appropriation bills prepared by another.

RECOMMENDATION FOR A BUREAU OF CENTRAL ADMINISTRATIVE CONTROL.

First in the list of proposed changes in law setting forth what legislation should be enacted in order to enable the administration to transact the public business with greater economy and efficiency

is a recommendation for the establishment of a Bureau of Central Administrative Control, with a comptroller at the head who would be responsible to the President and to Congress. Concretely the proposal is to consolidate the six auditors' offices as well as the office of the Comptroller of the Treasury and the other central-accounting offices of the Government in one executive bureau, and thereby, without increasing cost, to provide for a central accounting, auditing, and reporting organization which would include among its activities the preparation of a budget supported by a book of estimates and a consolidated financial report for the Government. This agency would also serve in the capacity of an independent agency for the preparation of special reports when requested either by the Congress or by the President.

THE NEED FOR A BUDGET COMMITTEE.

While it is with much hesitation that I suggest any change in committee organization in Congress, it seems to me to be highly desirable to have some provision, such as has been frequently suggested by Members on the floor, whereby a budget committee may be established as a final clearing house through which all the recommendations of the committees having to do with revenues and expenditures shall pass before they take the form of a definite bill. The special reason which I have for urging such a committee is that at present the administration is seriously handicapped by not being able to take up proposals or constructive measures affecting any particular department with any one body or committee which will undertake to consider them in all their aspects. For example, the War Department finds it necessary to deal with committees and subcommittees which have charge of the legislative, executive, and judicial bill, the sundry civil bill, the Army bill, the fortifications bill, the Military Academy bill, the river and harbor bill, besides committees in which various special bills and resolutions and the various recurrent appropriations may originate. The Interior Department finds it necessary to deal with committees which have in charge the legislative, executive, and judicial bill, the sundry civil bill, the Indian bill, and the pension bill. The Navy Department finds it necessary to carry its estimates before two different standing committees to be considered in three different bills. Neither do officers of the administration find it possible to get the whole of a particular subject before any one committee. The subject of transportation and communication (other than postal service) must be considered by the Appropriations Committee, Agricultural Committee, Committee on Foreign Affairs, Committee on Military Affairs, Committee on Naval Affairs, Rivers and Harbors Committee, and

the Committee on Post Offices and Post Roads. Estimates for public health must go before three different committees, etc. For these reasons I am recommending not only that the administration be provided with adequate means for obtaining the information necessary to the executive direction and control of public business and the formulation and submission of a budget, but that Congress also make some organic provision whereby the administrative and legislative branch may coordinate their efforts in the development of the future activities of the Government as well as for the determination of the expenditures needed for the current transaction of its business.

WM. H. TAFT.

THE WHITE HOUSE, *February 26, 1913.*

**SUMMARIES OF DATA SHOWING FINANCIAL
CONDITIONS AND OPERATING RESULTS.**

Summaries Showing Financial Conditions and Operating Results.

	Page.
General note.....	47
Budget statement No. 1. Comparative current balance sheet—Showing the fiscal condition of the Government as of June 30, 1911, and June 30, 1912....	48
Budget statement No. 2. Fund statement—Showing the condition of the general fund and of other funds and appropriations as of June 30, 1912.....	50
Budget statement No. 3. Comparative account of operations—Showing the revenues and expenditures of the Government for 1911 and 1912, and the estimated revenues and expenditures for 1913 and 1914, with the resulting annual surplus or deficit.....	52
Budget statement No. 4. Treasury surplus account—Showing the cumulated deficits as of June 30, 1911, and June 30, 1912, and the estimated deficits June 30, 1913, and June 30, 1914	56

GENERAL NOTE.

The only safe guide to judgment in making future plans is complete and accurate knowledge of present and past conditions and results. In order to obtain knowledge of present and past conditions consideration must be given to two classes of data, namely, (1) those which relate to what the Government owns and what the Government owes, and (2) those which relate to the legally established funds, including the authorizations that have been given to officers to incur liabilities and to spend. For knowledge of past and present results consideration must be given to the character and cost of each result, as well as to the net effect of income and outgo on financial or business condition. To make these several classes of information available in such form that the significance of past experience may be quickly grasped and understood, it is thought that statements should be prepared in the form of (1) a balance sheet, (2) a fund statement, (3) an operation account, and (4) a surplus account. It was found to be impossible to prepare a complete balance sheet within the time available, i. e., complete information as to what the Government owns and what the Government owes was not of record. Even the statement prepared, which is limited to current assets, liabilities, and reserves, is defective in many particulars, as will be seen from the footnotes attached.

BUDGET STATEMENT NO. 1. ***

Comparative current balance sheet—Showing the fiscal condition of the Government as of June 30, 1911, and June 30, 1912.

TREASURY CASH AND RESERVES.

Cash.	As of June 30, 1911.	As of June 30, 1912.	Increase.	Decrease.	Reserves against cash. ¹	As of June 30, 1911.	As of June 30, 1912.	Increase.	Decrease.
In Treasury and subtreasuries. ²	\$1,791,151,760.26	\$1,872,964,358.26	\$81,812,598.00		Gold reserve. ²	\$150,000,000.00	\$150,000,000.00		
In depositories to credit of—					Currency trust funds:				
The Treasurer. ²	36,708,205.51	39,038,059.26	2,269,793.75		Gold certificates. ²	994,870,669.00	1,040,057,359.00	\$45,186,700.00	
Mints and assay offices. ²	155,465.02	172,101.12			Silver certificates. ²	463,469,000.00	481,549,000.00	18,080,000.00	
Disbursing officers. ²	14,470,733.92	13,840,222.25	16,636.10		Treasury notes of 1890. ²	3,246,000.00	2,929,000.00		\$317,000.00
Total cash.	1,842,546,224.71	1,926,014,740.89		\$830,511.67	Total currency trust funds.	1,461,615,669.00	1,524,535,369.00	62,919,700.00	
Less outstanding warrants and checks. ³	8,971,103.99	8,709,456.84			Disbursing officers' balances. ²	68,508,358.84	61,874,219.07		6,634,139.77
Net cash.	1,833,575,120.72	1,917,305,284.05		* 261,647.15	Post Office Department account. ²	1,872,123.97	1,810,447.44		61,676.53
Cash in transit.	20,650,556.13	21,145,591.54		495,035.41	National bank 5 per cent fund. ²	24,681,961.39	24,349,434.06		332,527.34
Net cash in Treasury, subtreasuries, depositories, and in transit.	1,854,225,676.85	1,938,450,875.59			Other deposit and redemption accounts. ²	7,370,637.52	8,728,927.04	1,358,289.52	
Excess of Treasury reserves over cash. ³	609,120,237.91	642,185,521.01	33,065,283.10		Sinking-fund requirements. ¹	749,297,164.04	809,338,000.00	60,040,835.96	
Total.	2,463,345,914.76	2,580,636,396.60	117,290,481.84		Total.	2,463,345,914.76	2,580,636,396.60	117,290,481.84	

DEPARTMENTAL CASH, RESERVES, AND LIABILITIES.

Fiscal officers' balances. ⁶	\$68,508,358.84	\$61,874,219.07		\$6,634,139.77	Reserves against fiscal officers' cash. ⁶				
Less outstanding checks of fiscal officers. ⁶	4,549,185.99	8,107,235.23	**\$3,588,049.24		Liabilities: ⁶				
Net cash to credit of fiscal officers.	63,959,172.85	53,766,983.84		10,192,180.01	Vouchers and payrolls	\$1,616,189.58	\$2,133,594.27	\$517,394.69	
Cash in the hands of fiscal officers. ⁷		6,694,028.64		6,694,028.64	Unclaimed salaries and wages payable. ⁶	218,835.02	241,432.60	22,597.58	
Net cash to credit and in the hands of fiscal officers.	63,959,172.85	60,461,012.48			Accrued salaries and wages payable. ⁶	7,922,430.77	7,849,844.62		\$72,576.15
					Public invoices and other accounts.	7,984,926.54	11,206,365.07	3,221,438.53	
					Bills of exchange. ⁶				
					Excess of departmental cash over reserves and liabilities.	45,216,790.94	39,029,775.92		7,187,015.02
Total.	63,959,172.85	60,461,012.48		3,498,160.37	Total.	63,959,172.85	60,461,012.48		3,498,160.37

CASH SUMMARY.

Excess of departmental cash over reserves and liabilities.....	Excess of Treasury reserves over cash.....	Excess of Treasury reserves over cash.....	Excess of Treasury reserves over cash.....
\$46,216,790.94	\$39,029,775.92	\$609,120,237.91	\$642,185,521.01
562,903,446.97	603,155,745.09	609,120,237.91	642,185,521.01
General cash deficit.....	33,065,233.10	609,120,237.91	642,185,521.01
			33,065,233.10

¹ Reserves against cash are intended to consist of all amounts which operate as deductions from the total cash in the Treasury, subtreasuries, depositories, and in transit, in order to arrive at the net Treasury balance of cash available for the payment of liabilities incurred by the several departments, bureaus, and offices.

² These figures are derived from the annual reports of the Treasurer.

³ The excess of Treasury reserves over cash results from including the sinking-fund requirements as a reserve. If this item were omitted an available balance would be arrived at that would agree with the annual reports of the Treasurer. The excess of Treasury reserves over cash is carried down to the cash summary.

⁴ The amount of the sinking fund as presented in the annual report of the Secretary of the Treasury, p. 105, which shows the sinking-fund account for the fiscal year 1912. This account has been constructed in accordance with the law (R. S., p. 725, sec. 3; 36 Stat., p. 33, sec. 2; Mar. 14, 1900, vol. 31, p. 43, sec. 1; R. S., p. 724, sec. 3683). As shown by Table E of the Secretary's report, p. 105, the amount of the public debt outstanding on the basis of which the sinking fund is set up is \$1,120,894,709.69. The balance of the sinking-fund requirements at the close of business June 30, as shown by Table E, is \$309,338,000. As figured by the Department of the Treasury the sinking-fund requirements were therefore at the close of June 30, 1912, \$311,436,709.69 less than the outstanding debt against which the fund is set up. Of the \$1,120,000,000 (on the basis of which the Secretary of the Treasury sets up the sinking fund), \$61,000,000 consists of outstanding bonds which are due as follows: \$118,000,000, 1925; \$63,000,000, 1915; \$646,000,000, 1930; \$54,000,000, 1916; \$50,000,000, 1918; \$50,000,000, 1961.

⁵ These are the amounts of disbursing officers' balances as shown by the annual reports of the Treasurer. They are brought down from the credit side of the first part of the comparative balance sheet as amounts available to pay obligations incurred by departments, bureaus, and offices.

⁶ These amounts were derived from special reports received from departments, bureaus, and offices; they are inaccurate. (See supporting schedule, Appendix 1.)

⁷ The amount of cash in the hands of fiscal officers was arrived at from special reports from the several departments, bureaus, and offices. This amount is inaccurate, since there are many balances which were not reported. It was impossible in the time available to ascertain what these amounts were and in some cases the commission was informed that there were no records from which the amounts could be readily obtained. The organization units from which no reports of cash in the hands of disbursing officers were obtained were as follows: Senate, House of Representatives, Government Printing Office, Executive Office, Department of State, Department of Justice, Civil Service Commission, Interstate Commerce Commission. The balance as of June 30, 1911, was not obtained.

⁸ The amount of reserves against fiscal officers' cash is intended to include all amounts which are not available for the payment of current liabilities; that is, all amounts held by fiscal officers which must be applied to a specific purpose. These reserves include the amounts of collections reimbursable to appropriations, collections returnable to the Treasury, and deposits by private persons were not available and therefore are not shown in the statement.

⁹ The amounts of liabilities were derived from special reports obtained from the several departments, bureaus, and offices, but are very incomplete and inaccurate, as explained by the notes in schedule 1, Appendix 1. The Departments of State and Justice did not report, stating that the information is not available and can not be estimated. There are also many bureaus and offices that did not report. With the exception of the Government Printing Office, the National Botanic Garden, the Commission on Economy and Efficiency, the Department of Commerce and Labor, the Civil Service Commission, and the Interstate Commerce Commission, every unit of the service that did report qualified the figures submitted by stating to what extent they were incomplete or estimated.

¹⁰ The liability on account of outstanding bills of exchange is not presented, owing to the fact that, except for the Navy Department, the amount is not available.

¹¹ The general cash deficit is the amount by which legal reserves and liabilities exceed the cash in the Treasury, in depositories, and in the hands of fiscal officers. The amount presented, however, is less than the correct amount, owing to the fact that the reserves against the disbursing officers' cash and the current liabilities are understated. This balance is carried forward to budget statement No. 2.

¹² The decrease in outstanding warrants and checks of the Treasurer and Assistant Treasurers, deducted from total decreases in arriving at net increase in Treasury assets.

¹³ A capital account could not be prepared for the reason that there is not a complete record of property owned by the Government and such data as is available is scattered through the offices in the several departments and establishments.

BUDGET STATEMENT NO. 2.

Fund statement—Showing the condition of the general fund and of other funds and appropriations as of June 30, 1912.

Fund resources:

Net cash available for general-fund purposes.....	\$206,182,254.91
Less amount due from the general fund to the sinking fund.....	809,338,000.00

General cash deficit after providing all legal reserves and liabilities (brought forward from budget statement No. 1) ¹	\$603,155,745.09
Amount due to the general fund from bond funds (Panama Canal) ²	137,897,497.28

Excess of general cash deficit, above, over general-fund resources.....	\$465,258,247.81
---	------------------

General-fund appropriations and authorizations:³

Unexpended balance of appropriations (see Appendix 1, schedule No. 2)—

Biennial, 1912-13.....	5,082,733.48
Triennial, 1911-1913.....	761,199.49
Continuous.....	163,552,539.14
Revenue.....	18,337,953.36
Indefinite.....	312,389.70
Determinate.....	3,897,809.61
Unclassified ⁴	2,597,909.72

Total unexpended balances of appropriations.....	194,542,544.50
Unliquidated encumbrances of appropriations no longer available for further encumbrance, but not yet lapsed to the surplus fund ⁵	33,042,500.70

227,585,045.20

Deduct: Current liabilities ⁶	21,431,236.56
--	---------------

Total general-fund appropriations and authorizations ⁷	206,153,808.64
---	----------------

General-fund deficit ⁸	671,412,056.45
---	----------------

Trust-fund appropriations (see Appendix 1, schedule No. 2) ⁹	49,262,602.42
---	---------------

Postal-fund resources and encumbrances:

Resources—

Post Office Department account (brought forward from budget statement No. 1) ¹⁰	1,810,447.44
Funds in the hands of fiscal officers of the postal service ¹¹	4,710,802.49

6,521,249.93

Encumbrances ¹²	8,433,141.32
----------------------------------	--------------

Excess of encumbrances over resources (to be met from the general fund) ¹²	1,911,891.39
---	--------------

Excess of appropriations, reserves, and current liabilities over resources ¹³	722,586,550.26
--	----------------

Excess of authorizations over appropriations ¹⁴	256,547,150.45
--	----------------

Total excess of authorizations, appropriations, reserves, and liabilities over resources ¹⁵	979,133,700.71
--	----------------

Bond funds.

Amount due from bond funds to general fund (Panama Canal) ¹⁶	137,897,497.28
---	----------------

NOTES TO BUDGET STATEMENT NO. 2.

¹ The general cash deficit represents the net amount of cash available for general-fund purposes, less the amount which the general fund owes to the sinking fund, due to the fact that revenues appropriated for sinking fund were used for general-fund purposes, as shown in budget statement No. 1. As set forth in note (8) relating to budget statement No. 1, this balance is inaccurate, being less than the correct figure, owing to the fact that certain reserves and liabilities have not been deducted. A further inaccuracy exists in budget statement No. 2, owing to the fact that the basis upon which the general cash deficit is arrived at is not consistent with that upon which encumbrances are liquidated. There is no consistent or uniform basis of liquidation of encumbrances and the setting up of liabilities; that is, in some departments, bureaus, and offices encumbrances are liquidated on the basis of vouchers paid, and in others on the basis of vouchers approved for payment. Liabilities are in some cases set up on the basis of vouchers approved and in others on the basis of accepted deliveries or services. Unless encumbrances are liquidated on the same basis as that on which liabilities are set up, the general cash deficit when set off against the unexpended balances of the appropriations will result in a general-fund surplus or a general-fund deficit that is inaccurate. It is therefore necessary to make an adjustment, which is explained in note (6).

² The amount due to the general fund from bond funds was supplied by the Division of Bookkeeping and Warrants. This is over \$12,000,000 in excess of the amount shown by the reports of the Isthmian Canal Commission.

³ The general-fund appropriations and authorizations, as presented, are intended to include the unexpended balances of all general-fund appropriations and authorizations and special funds that are still available for expenditure. The figures shown were derived from special reports and recapitulations obtained from the several departments, bureaus, and offices. They are incomplete and inaccurate, owing to the fact that some of the bureaus and offices did not report, and also that some of the reports received are known to be incorrect; but in the time available it was not possible to ascertain the reasons for the errors and to make the necessary corrections. The figures presented include only those unexpended balances which are still available for the incurring of expenditures, so that in the case of current appropriations no balances are included of appropriations for fiscal years prior to 1913.

⁴ This amount represents unexpended balances of appropriations which were reported without the class to which they belong being indicated.

⁵ This figure represents the amount of unliquidated encumbrances of appropriations no longer available for expenditure, and therefore not included in the unexpended balances immediately above, but the balances of which have not yet lapsed to surplus, so that the unliquidated encumbrances are still to be met from fund resources available. This figure was derived from special reports submitted to the commission by the several departments, bureaus, and offices. It is inaccurate and incomplete for the same reasons that the unexpended balances of appropriations as presented are inaccurate and incomplete; that is, it does not include all the unliquidated encumbrances of this class, owing to the fact that reports in some cases are lacking, and also it is known that some of the reports made are incorrect.

⁶ This figure is the total amount of current liabilities as shown in budget statement No. 1. Since encumbrances as reported include current liabilities (which have been deducted in arriving at the general cash deficit) it is necessary to deduct them from the total amount of encumbrances in order to arrive at the general-fund deficit.

⁷ This amount is intended to represent the total general-fund appropriations and authorizations that are still available for expenditure and to be met with fund resources. It does not include the postal service, the District of Columbia, or trust-fund authorizations and appropriations, which, with the exception of the District of Columbia, are shown separately below.

⁸ This figure is intended to represent the excess of general-fund appropriations and authorizations, over fund resources, exclusive of postal service, District of Columbia, trust-fund, and bond-fund appropriations and authorizations. It is inaccurate, owing to the fact that the fund resources are overstated (certain cash reserves and current liabilities not having been deducted) and that the amounts of authorizations and appropriations are understated (certain organization units not having reported and the reports that have been made being incomplete).

⁹ This figure represents the total unexpended balance of trust-fund appropriations and authorizations as reported by departments, bureaus, and offices. It is inaccurate, owing to the fact that certain organization units did not report and some of the reports that were received are incomplete.

¹⁰ This amount is derived from the annual report of the Treasurer; it is brought forward from budget statement No. 1.

¹¹ This amount was arrived at by deducting the balance of the Post Office Department account, as shown by the annual report of the Treasurer, from the amount of cash available to meet vouchers when approved, as shown by special report from the Post Office Department.

¹² This amount is derived from the special report of the Post Office Department.

¹³ This figure is intended to represent the fund deficiency—that is, the amount by which the appropriations, reserves, and current liabilities exceed the resources. It is inaccurate, owing to the fact that the fund resources are overstated and the general-fund appropriations and authorizations are understated, that the trust-fund appropriations and authorizations are understated, and that the legal requirements of the sinking fund are greater than the actual requirements.

¹⁴ This figure was arrived at by compiling the amounts of authorizations in excess of appropriations as reported by departments, bureaus, and offices.

¹⁵ This amount represents the excess of total authorizations, appropriations, reserves, and liabilities over resources in so far as the amounts are known to the commission through special or annual reports. It is inaccurate, owing to the fact that the figures from which it is arrived at are incomplete, with a few exceptions. These exceptions are the cash in the Treasury, subtreasuries, and in depositories, and the reserves against Treasury cash.

¹⁶ This is the amount due to the general fund; it is shown as a general-fund resource. See note 2.

BUDGET STATEMENT NO. 3.¹

Comparative account of operations—Showing the revenues and expenditures of the Government for 1911 and 1912, and the estimated revenues and expenditures for 1913 and 1914, with the resulting annual surplus or deficit.

	1914	1913	1912	1911
OPERATION ACCOUNT.				
Revenues:				
Customs (see budget statement No. 5).....	\$325,000,000.00	\$325,000,000.00	\$311,321,672.22	\$314,487,071.24
Internal (see budget statement No. 5).....	328,000,000.00	326,000,000.00	321,612,189.66	322,553,200.79
Public lands (see budget statement No. 5).....	5,250,000.00	5,250,000.00	5,362,796.75	5,731,636.88
Postal (see budget statement No. 5).....	282,000,000.00	260,938,000.00	246,744,015.88	237,879,823.60
Miscellaneous (see budget statement No. 5).....	40,883,000.00	40,883,000.00	42,072,487.80	46,660,238.59
Total revenues (exclusive of trust funds) ²	981,133,000.00	951,071,000.00	927,143,172.31	927,287,961.10
Deduct refunds ³	10,662,000.00	10,675,519.88	10,602,277.34	11,314,826.91
Net revenues (exclusive of trust funds).....	970,471,000.00	950,395,480.12	916,540,894.97	915,983,134.19
Expenditures (see budget statement No. 9):				
Current expenses and fixed charges (except public debt) ⁴	821,131,952.23	779,892,644.74	742,293,621.38	738,419,107.80
Deduct: Current expenses incurred by executive departments payable from revenue of the District of Columbia ⁵	443,352.50	401,921.77	367,705.78	378,281.52
Current expenses and fixed charges (exclusive of public debt and the District of Columbia).....	820,688,599.73	779,490,722.97	741,925,915.60	738,040,826.28
Excess of general revenues over current expenses and fixed charges (exclusive of public debt) ⁶	149,782,400.27	170,904,757.15	174,614,979.37	177,942,307.91
CAPITAL OUTLAYS.				
Acquisition of property (see budget statement No. 9): ⁷	190,196,405.75	199,585,975.79	153,189,441.22	134,280,158.71
Deduct: Expenditures by executive departments, payable from revenues of the District of Columbia ⁸	140,412.50	100,280.13	52,022.34	38,722.31
Acquisition of property exclusive of the District of Columbia.....	190,055,993.25	199,485,695.66	153,137,418.88	134,241,436.40
Excess of general revenues over current expenses, fixed charges, and capital outlays as reported (exclusive of public debt) ⁹	19 40,273,592.98	10 28,580,988.51	21,477,560.49	43,700,871.51
OTHER EXPENDITURES.				
Deduct: Unclassified expenditures (see budget statement No. 9) ¹¹	38,610,984.29	27,438,334.41	17,369,030.91	16,420,693.41
Excess of general revenues over total expenditures (exclusive of public debt and trust funds) ¹²	12 78,884,577.27	13 56,019,272.92	4,108,529.58	27,280,178.10

¹ Statement No. 3 is intended to set forth comparatively Government revenues and expenditures as well as transactions in public debt and public trusts for the fiscal years 1911, 1912, and estimates for 1913 and 1914. The revenues as shown are derived from the "combined statement," based on covering warrants prepared by the Division of Bookkeeping and Warrants of the Treasury Department, and the expenditures are derived from the special reports of the departments, bureaus, and offices. It is the purpose of this statement not only to show in most summary analysis the classification of revenues and expenditures, but also to show four significant balances as follows: (1) A balance which represents the current operating surplus for the year; that is, the amount by which the revenues (exclusive of receipts on account of public debt, trust, and private funds) exceed the total amount of current expenses and fixed charges (exclusive of payments on public debt and trust funds); (2) a balance which represents the amount by which the current operating surplus exceeds the amount of capital outlays; (3) a balance which represents the general surplus for the year; that is, the amount by which the total revenues exceed the total Government expenditures; and (4) a balance which represents the surplus for the year; that is, the amount by which total revenues and receipts from all sources exceed the total expenditures for all purposes. For the years 1911 and 1912 there is a surplus until the sinking fund requirements are taken into account. In the estimates for 1913 and 1914 a deficiency occurs after taking into consideration acquisition of property and before including sinking-fund requirements.

² These figures represent the total revenues as shown by the "Combined Statements of Receipts and Disbursements, Balances, etc., of the United States," and by the estimates of the Secretary of the Treasury, exclusive of receipts on account of the trust funds and other private funds. Receipts on account of trust funds and other private funds are shown below as a deduction from trust-fund expenditures.

³ These figures represent the total amounts of refunds of revenues as reported in expenditure statements submitted by the several departments, bureaus, and offices. Refunds of revenues should be treated in the accounts as a deduction from gross revenues collected rather than as an expenditure; they are therefore deducted from the aggregate of revenues as shown in this statement.

⁴ These figures are derived from the special reports submitted by the departments, bureaus, and offices; they are exclusive of the public debt, trust funds, and one-half of the expenditures of the District of Columbia; they are inaccurate, as explained in the footnotes of budget statement No. 9.

⁵ These figures are derived from the special reports of expenditures received from the several departments, bureaus, and offices. If accurately stated they represent the amounts of expenditures incurred by executive departments payable out of revenues of the District of Columbia; they are deducted from the total current expenses in order to arrive at the amount of current expenses exclusive of public debt, trust funds, and the District of Columbia.

⁶ These figures are intended to represent the current operating surplus for the year or the amount by which the general revenues exceed the current General Government expenses and fixed charges (exclusive of public debt).

⁷ These figures are derived from the special reports submitted by the departments, bureaus, and offices; they are exclusive of the expenditures on account of the trust funds and the direct expenditures on account of the District of Columbia.

⁸ These figures are derived from the special reports of expenditures received from the departments, bureaus, and offices; they represent the amounts of expenditures by executive departments for the acquisition of property payable from revenues of the District of Columbia; they are deducted from the total amount of expenditures for the acquisition of property in order to arrive at the amounts expended exclusive of trust funds and the District of Columbia.

⁹ This excess of general revenues over current expenses, fixed charges, and capital outlays is subject to an adjustment, owing to the fact that certain expenditures were reported by the departments, bureaus, and offices without designation in accordance with the classification requested. In order to arrive at the correct excess those unclassified expenditures must be deducted.

¹⁰ Excess of total expenditures (exclusive of unclassified) over general revenues (exclusive of public debt and trust funds).

¹¹ These figures were derived from the special reports of departments, bureaus, and offices; they represent amounts which were reported without designation in accordance with the classification requested.

¹² These figures represent the current General Government surplus for the year—that is, the excess of general revenues over current expenses, fixed charges, and capital outlays, exclusive of public debt and trust funds.

¹³ Excess of total expenditures over general revenues (exclusive of public debt and trust funds).

BUDGET STATEMENT NO. 3—Continued.

Comparative account of operations—Showing the revenues and expenditures of the Government for 1911 and 1912, and the estimated revenues and expenditures for 1913 and 1914, with the resulting annual surplus or deficit—Continued.

	1914	1913	1912	1911
TRANSACTIONS RELATING TO PUBLIC DEBT AND TRUSTS.				
Principal of public debt:				
Receipts from the sale of bonds—				
Panama Canal loan ¹			\$33,189,104.15	\$18,102,170.04
Postal savings bonds ¹			459,280.00	5,255,715.00
National bank note fund—excess of receipts over redemption ¹				
Total proceeds of bond sales and excess of national-bank notes—receipts over redemptions.....			33,648,384.15	23,357,885.04
National bank-note fund—excess of redemptions over receipts ¹			8,449,346.50	
Sinking-fund requirements ²	\$60,685,000.00	\$60,650,000.00	60,171,049.36	60,175,534.19
Total public debt redemptions and requirements.....	60,685,000.00	60,650,000.00	68,620,395.86	60,175,534.19
Excess of public debt redemptions and requirements over receipts.....	60,685,000.00	60,650,000.00	34,972,011.71	36,817,649.15
Excess of total expenditures (exclusive of trust funds) over general revenues and borrowings ³	139,569,577.27	116,669,272.92	30,863,482.13	9,537,471.05
Trust-fund and other private fund expenditures ⁴	14,506,093.80	11,923,888.60	18,531,043.76	17,419,847.82
Add: Expenditures by executive departments payable from revenues of the District of Columbia ⁵	583,795.00	562,201.90	419,728.12	417,003.83
Total trust funds and other private-fund expenditures ⁶	15,090,403.80	12,486,090.50	18,950,771.88	17,836,851.65
Deduct receipts on account of trust funds (see budget statement No. 5) ⁷	10,867,000.00	10,867,000.00	11,379,308.94	11,954,237.49
Excess of trust-fund expenditures over trust-fund receipts ⁸	4,223,403.80	1,569,090.50	7,571,462.94	5,882,614.16
Excess of expenditures over revenues (see budget statement No. 4) ⁹	145,792,981.07	118,238,363.42	38,434,945.07	15,420,035.21
Excess of expenditures over revenues (exclusive of sinking fund requirements).....	82,707,981.07	56,954,859.11		
Excess of revenues over expenditures (exclusive of sinking fund requirements).....			22,405,920.82	45,422,045.27

¹ These figures are derived from the annual reports of the Secretary of the Treasury.

² These figures, for 1911 and 1912, are derived from the annual reports of the Secretary of the Treasury, and, for 1913 and 1914, from the Book of Estimates.

³ These figures represent the general deficit for the year—that is, the excess of the total expenditures over the total revenues, exclusive of trust funds.

⁴ These figures were derived from the special reports received from the departments, bureaus, and offices.

⁵ These figures were derived from the special reports received from the departments, bureaus, and offices; they are the aggregates of the deductions made from current expenses and acquisition of property, shown above.

⁶ These figures represent the total amounts expended on account of trust funds, and other private funds as reported by the departments, bureaus, and offices; they include one-half of the District of Columbia expenditures.

⁷ These figures were derived from the "Combined Statement of Receipts and Disbursements, Balances, etc., of the United States." Those shown for 1913 and 1914 are estimated, the estimate being arrived at by dividing the estimate of the Secretary of the Treasury for "Miscellaneous receipts" on the basis of the proportion of trust-fund receipts to the total miscellaneous receipts in 1912.

⁸ These figures represent the extent to which trust-fund obligations are to be met with general-fund revenues.

⁹ These figures represent the deficit for the year or the excess of all expenditures as reported by the departments, bureaus, and offices over all revenues and receipts as shown by the "Combined Statement of Receipts and Disbursements, Balances, etc., of the United States," in the case of 1911 and 1912; in the case of 1913 and 1914 the figures represent the results obtained by using the amounts of revenues as estimated by the Secretary of the Treasury and the amounts of expenditures as estimated by the departments, bureaus, and offices.

BUDGET STATEMENT NO. 4.¹

Treasury surplus account—Showing the cumulated deficits as of June 30, 1911, and June 30, 1912, and the estimated deficits June 30, 1913, and June 30, 1914.

1911.

Deficit, July 1, 1910 ²..... \$547,483,361.76
 Net revenues for fiscal year 1910-11 ³..... \$915,983,134.19

Expenditures:

Current expenses and fixed charges ⁴	\$738,040,826.28
Acquisition of property ⁴	134,241,436.40
Principal of public debt—excess of redemptions and requirements over receipts ⁴	36,817,649.15
Unclassified ⁴	16,420,693.41
Net trust-fund and other private-fund expenditures ⁴	5,882,614.16
	<u>931,403,219.40</u>

Excess of expenditures over revenues ⁴..... 15,420,085.21

Deficit, June 30, 1911 (see budget statement No. 1) ⁵..... 562,903,446.97

1912.

Net revenues for fiscal year 1911-12 ³..... 916,540,894.97

Expenditures:

Current expenses and fixed charges ⁴	741,925,915.60
Acquisition of property ⁴	153,137,418.88
Principal of public debt—excess of redemptions and requirements over receipts ⁴	34,972,011.71
Unclassified ⁴	17,369,030.91
Net trust-fund and other private-fund expenditures ⁴	7,571,462.94
	<u>954,975,840.04</u>

Excess of expenditures over revenues ⁴..... 38,434,945.07

Deficit, June 30, 1912 (see budget statement No. 1) ⁶..... 601,338,392.04

¹ Budget statement No. 4 is intended to set forth a comparative surplus account for the fiscal years 1911, 1912, 1913, and 1914. The figures shown under the years 1911 and 1912 represent actual transactions as far as known through annual and special reports. The figures for 1913 and 1914 represent the results of estimates of transactions as shown by annual and special reports.

² This figure is arrived at by deducting the excess of expenditures over revenues of the fiscal year 1911 from the general-fund deficit at the close of business June 30, 1911, as shown by budget statement No. 1.

³ These figures are derived from budget statement No. 3. They are based on the "Combined Statement of Receipts and Disbursements, Balances, etc., of the United States," prepared by the Division of Book-keeping and Warrants of the Treasury Department, and are net of the amounts of refunds as shown by special reports received from the departments, bureaus, and offices.

⁴ These figures are derived from budget statement No. 3; with the exception of the public debt they are based on special reports received from departments, bureaus, and offices. The public-debt figures are derived from the annual reports of the Secretary of the Treasury.

⁵ This figure is derived from budget statement No. 1. The general-fund surplus or deficit arrived at in this statement should agree with the general-fund surplus or deficit arrived at in the current balance sheet (budget statement No. 1). Owing to the fact that revenues and expenditures, and assets and liabilities are not set up on a consistent basis the surplus figures arrived at in the balance sheet and in the surplus account do not agree and can not be reconciled.

⁶ This figure is \$1,817,353.05 less than the general-fund deficit as of the close of business June 30, 1912, as shown in budget statement No. 1. This difference results from an accumulation of errors and omissions in reporting assets, liabilities, and expenditures, but is not to be considered the measure of the inaccuracy of the figures on which it is based since it is arrived at by a comparison of two balances, one of which includes an element that is lacking in the other—namely, the cash in the hands of fiscal officers. This cash balance is included in the deficit of June 30, 1912, as shown by budget statement No. 1, while the deficit of June 30, 1911, does not include a similar balance. The general cash deficit as of June 30, 1911, is the starting point of the calculations that result in the general-fund deficit as shown in budget statement No. 4, which is compared with the general cash deficit as of June 30, 1912 in budget statement No. 1 in order to arrive at the difference of \$1,817,353.05 referred to above. In order to arrive at the difference that would more nearly represent the extent of the inaccuracy of the figures presented \$6,694,028.64 (the amount of cash in the hands of disbursing officers at the close of business June 30, 1912, as shown by budget statement

1913 (estimated).

Net revenues for fiscal year 1912-13 ⁷..... \$950,395,480.12**Expenditures:**

Current expenses and fixed charges ⁴	\$779,490,722.97
Acquisition of property ⁴	199,485,695.66
Principal of public debt—sinking-fund requirements ⁴	60,650,000.00
Unclassified ⁴	27,438,334.41
Net trust-fund and other private-fund expenditures ⁴ ..	1,569,090.50
	<u>1,068,633,843.54</u>

Excess of expenditures over revenues ⁴..... \$118,238,363.42Deficit, June 30, 1913 ⁴..... 719,576,755.46

1914 (estimated).

Net revenues for fiscal year 1913-14 ⁷..... 970,471,000.00**Expenditures:**

Current expenses and fixed charges ⁴	\$20,688,599.73
Acquisition of property ⁴	190,055,993.25
Principal of public debt—sinking-fund requirements ⁴	60,685,000.00
Unclassified ⁴	38,610,984.29
Net trust-fund and other private-fund expenditures ⁴ ..	4,223,403.80
	<u>1,114,263,981.07</u>

Excess of expenditures over revenues ⁴..... 143,792,981.07Deficit, June 30, 1914 ⁴..... 863,369,736.53

No. 1) should be added to \$1,817,353.05, making \$8,511,381.69. If accounts were kept that were complete and accurate and reports of assets and liabilities, revenues and expenditures were accurately prepared from such accounts, the surplus arrived at in the balance sheet and that arrived at in the surplus account should agree, but under the present methods of accounting in the Government service it is impossible to arrive at surplus figures in a balance sheet and in a surplus account that will agree or that can be reconciled. This is due to the following reasons:

1. Revenues are taken up by executive departments on one basis and by the Treasury Department on another.

2. Expenditures are incorrectly and incompletely reported by executive departments and there is no consistent basis or theory upon which expenditures are recorded; that is, they are accounted for by the Treasury Department on the basis of advances to disbursing officers and by departments on the basis of actual cash disbursements, of audited disbursements, of liabilities incurred, or of encumbrances set up, as the case may be. Furthermore, expenditures are not recorded by the Treasury Department and by executive departments in accordance with a standard classification. For example, in many instances expenditures on account of trust and private funds are shown by the Division of Bookkeeping and Warrants as a portion of the total expenditures of the department under whose authority such expenditures were made, while the departments in some cases entirely omit such expenditures.

3. Accounts setting forth current assets are not kept by each department as a whole except in a few cases, so that it is impossible, except by obtaining reports from the field, to ascertain the total amount of current assets.

4. Accounts of current liabilities are with few exceptions not kept at all, and in the cases in which they are kept they are generally incomplete. It is therefore impossible to ascertain the total amount of outstanding current liabilities.

Under such conditions as these when there is no consistent basis of accounting and a most uncertain relationship between revenues and expenditures, assets and liabilities, it is impossible to prepare a statement for the Government as a whole, or even for a department as a whole, that presents complete and accurate information.

It may be said that one of the tests of an effective and accurate system of accounting is the preparation of statements of condition and of operation that are consistent and in agreement. The fact that budget statement No. 4, which represents a comparative surplus account as far as the facts could be ascertained, disagrees with budget statement No. 1, which represents the condition of the current assets and liabilities to the extent of \$8,511,381.69, should be sufficient proof of the inaccuracy and incompleteness of the accounting records throughout the Government service.

⁷ These figures are based on the estimates of the Secretary of the Treasury.

⁸ These figures represent, respectively, estimated deficits as of the close of business June 30, 1913, and June 30, 1914. A comparison of the four deficits presented, namely, as of the close of business June 30, 1911, 1912, 1913, and 1914, will show a steady increase, the deficit of 1914 being approximately \$300,000,000 in excess of the deficit at the close of business June 30, 1911. It is known that the figures representing the deficit of June 30, 1911, are incorrect and incomplete, and therefore the figure can not be relied on; but, basing conclusions on such information as is available, it appears that if the estimates for 1913 and 1914 are made with any degree of accuracy, and expenditures are made substantially in accordance with these estimates, the Government is running into debt to the extent of over \$40,000,000 a year and failing to provide for present debt (as required by law) to the extent of \$60,000,000 a year.

SUMMARIES OF ESTIMATES.

Summaries of Estimates.

	Page.
General note.....	61
Budget statement No. 5. Comparative statement of revenues for the fiscal years 1910, 1911, and 1912, classified by sources and statutory authorities, with the estimates of the Secretary of the Treasury for 1913 and 1914.....	62
Budget statement No. 6. Comparative statement of revenues for the fiscal years 1911 and 1912, classified by organization units.....	74
Budget statement No. 7. Comparative summary of estimated and actual expenditures of Government funds, classified by organization units.....	75
Budget statement No. 8. Comparative summary of estimated and actual expenditures of Government funds, classified by functions.....	77
Budget statement No. 9. Summary of estimated and actual expenditures of Government funds, by character of expenditures.....	81
Budget statement No. 10. Comparative summary of estimated and actual expenditures of Government funds, classified by acts of appropriation.....	83
Budget statement No. 11. Summary of estimated and actual expenditures of trust and private funds, classified by organization units and by acts of appropriation.....	84
Budget statement No. 12. Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by acts of appropriation.....	85
Budget statement No. 13. Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by functions.....	91
Budget statement No. 14. Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by character of expenditure.....	96
Budget statement No. 15. Comparative analysis of estimated and actual expenditures of Government funds for each function, classified by organization units.....	107
Budget statement No. 16. Summary of results of governmental contracting and purchasing relations.....	113

GENERAL NOTE.

The summaries of estimates which follow would serve as a cross index to the data of revenues and expenditures if the details were set forth in the Book of Estimates and financial reports in such manner as to support these summaries. On the revenue side the purpose has been to provide, in summary form, an index to revenues, classified according to the legal authorities under which revenues are raised, in order that officers may consider what will be the result of any change in law. A second analysis has been prepared by organization units in order that officers may have an index to the relation of the revenues to the expenditures of such services as are assumed to be on a self-supporting basis.

As many summaries of expenditures have been made as there are questions of general policy to be answered. Assuming that the Book of Estimates and the departmental reports are prepared in such form as to support the summaries of estimates, and that the departmental reports in this form were produced from the accounts, any Member of Congress or other person would be able to see in perspective through the summaries any subject in which he might be interested; he would be able to obtain any further information desired, and in any detail, by turning to the supporting documents, to which reference would be made. Under present circumstances this can not be done.

It was contemplated that reports showing in detail the current assets and liabilities, the actual and estimated receipts and expenditures, the condition of the funds, the appropriations needed, etc., would be prepared and submitted as an appendix which would serve as a guide for the future. The information needed for these reports, however, did not come to the Executive Office until it was too late to put it in form for the printer. It may be submitted later as a basis for constructive recommendations.

As a means for showing results of expenditure in terms of what the Government has bought and how much it has paid for things purchased, effort was made to obtain a classification of expenditures by objects. While a considerable portion of the data needed was obtained, the reports were so incomplete that a summary statement could not be prepared. A classification of this kind which was prepared from estimates for the fiscal year 1912 is, therefore, included as statement No. 16. Its purpose is to show the general character of the purchasing and contracting problem, rather than to lay the foundation for judgment or for concrete inquiry into the transactions of the current or last fiscal year. If, however, the summary had been prepared from similar departmental statements, contained in a consolidated financial report for the Government, and this consolidated report had been supported by departmental expenditure reports, the summary could be used as an index through which Members of Congress or executive officers could go into every purchasing relation and determine what things have been bought, what prices have been paid, and whether things purchased were adapted to the uses for which they had been requisitioned. The importance of such a summary and index may be understood when it is known that there have been over 100 special investigations by Congress in which the subject of immediate interest has been contracts and purchases; furthermore, there are standing committees on expenditures whose duty it is to inquire into questions of economy of purchase.

BUDGET STATEMENT NO. 5.

Comparative statement of revenues for the fiscal years 1910, 1911, and 1912, classified by sources and statutory authorities, with the estimates of the Secretary of the Treasury for 1913 and 1914.

CUSTOMS.

Sources of revenue.	References to statutes.	Estimated for 1914.	Estimated for 1913, Secretary's report, December, 1912.	Estimated for 1913, Secretary's report, December, 1911.	Actual revenue realized during—		
					1912	1911	1910
Schedule A. Chemicals, oils, and paints.	36 Stats., 11				\$12,239,742	\$12,563,788	\$11,072,239
Schedule B. Earthenware, and glassware.	do.				11,156,221	12,069,182	12,467,509
Schedule C. Metals, and manufactures of	do.				17,346,221	18,869,321	22,333,344
Schedule D. Wood, and manufactures of	do.				3,042,834	2,969,669	3,184,697
Schedule E. Sugar, molasses, and manufactures of	do.				50,951,199	52,809,371	53,105,357
Schedule F. Tobacco, and manufactures of	do.				25,571,508	26,159,615	24,124,239
Schedule G. Agricultural products and provisions.	do.				34,146,071	28,744,295	25,100,516
Schedule H. Spirits, wines, and other beverages.	do.				17,409,815	17,298,858	18,113,512
Schedule I. Cotton manufactures.	do.				11,085,150	12,325,584	13,619,191
Schedule J. Flax, hemp, and jute, and manufactures of	do.				49,062,348	47,053,000	49,735,027
Schedule K. Wool, and manufactures of	do.				27,072,116	28,982,553	41,904,850
Schedule L. Silks and silk goods.	do.				13,695,239	16,053,261	17,023,622
Schedule M. Pulp, papers, and books.	do.				4,886,671	5,045,302	5,285,103
Schedule N. Sundries.	do.				26,331,900	27,448,145	29,133,887
Total (see budget statement No. 3).		\$325,000,000	\$328,000,000	\$300,000,000	1,304,597,035	309,581,944	325,263,093

INTERNAL REVENUE.

Distilled spirits.....	Sec. 3309, R. S., as amended by act of Mar. 1, 1879, 20 Stat., 327. Act of Aug. 28, 1894, 28 Stat., 563. Act of May 28, 1890, 21 Stat., 145. Act of June 7, 1906, 34 Stat., 215. Act of Feb. 15, 1909, 35 Stat., 594.				\$149,933,654.53	\$148,587,728.31	\$141,990,229.46
Tobacco.....	Sec. 3371, R. S., as amended by act of Mar. 1, 1879, 20 Stat., 327. Act of Apr. 12, 1902, 32 Stat., 96. Act of Aug. 5, 1909, 36 Stat., 84.				70,590,151.60	67,005,950.56	58,118,457.03

Fermented liquors.....	Act of Apr. 12, 1902, 32 Stat., 96.	62,108,633.39	63,216,851.24	59,485,116.82
Excise tax on corporations.....	Act of Aug. 6, 1909, 36 Stat., 112.	28,583,259.81	33,611,625.00	20,969,753.74
Special taxes.....	Sec. 3244, R. S., as amended by act of Mar. 1, 1879, 20 Stat., 327, as amended by act of June 13, 1898, 30 Stat., 467, as amended by act of Apr. 12, 1902, 32 Stat., 96.	8,152,741.20	8,299,501.96	7,560,681.64
Oleomargarine.....	Act of Aug. 2, 1886, 24 Stat., 212.	633,435.89	571,158.75	689,856.42
Playing cards.....	Act of May 9, 1902, 32 Stat., 193.	616,233.60	681,640.78	565,624.34
Process or renovated butter.....	Act of Aug. 28, 1894, 28 Stat., 562.	117,544.50	99,685.01	119,213.05
Adulterated butter.....	Act of May 9, 1902, 32 Stat., 96.	9,061.60	23,049.10	15,660.70
Mixed flour.....	Act of May 9, 1902, 32 Stat., 96.	2,986.25	2,477.14	2,807.30
Filled cheese.....	Act of June 13, 1898, 30 Stat., 467, as amended by act of Apr. 12, 1902, 32 Stat., 96.	330.31	.....	2,341.58
Penalties.....	Act of June 6, 1896, 29 Stat., 253.	896,407.83	697,416.58	434,705.95
Banks, bankers, etc.....	Act of Aug. 2, 1886, 24 Stat., 212.	.....	.....	.....
Collections not otherwise provided for.....	Act of Mar. 1, 1879, 20 Stat., 327.	11,464.18	28,315.30	174.85
	Act of June 13, 1898, 30 Stat., 467.	.....	.....	12,667.27
	Secs. 3187, 3192, 3450, 3454, 3460 R. S.	.....	.....	.....
	Act approved May 27, 1908, 35 Stat., 325.	.....	.....	.....
	Sec. 3240, as amended by act of June 21, 1906, 34 Stat., 387.	.....	.....	.....
	Sec. 13, R. S.	.....	.....	.....
	Sec. 3218, as amended by sec. 3, act of Mar. 1, 1879, 20 Stat., 327.	.....	.....	.....
Total (see budget statement No. 3)		\$321,615,894.69	\$322,525,299.73	\$289,957,220.16

¹ These figures were supplied by the Bureau of Foreign and Domestic Commerce, Department of Commerce and Labor; it will be noted that they differ in considerable amount from budget statement No. 3, which presents figures derived from the annual reports of the Secretary of the Treasury, based on covering warrants.

² Further analysis showing the source of internal-revenue receipts under the head of "Collections not otherwise provided for," was not possible, as the records do not show amounts collected under each statute, but the principal sources were as follows:

1. Seizure and distraint sales.
2. Proceeds of sale of old material.
3. Fees from certification of names of special taxpayers.
4. Collections made under repealed laws, as "Legacies and distributive shares of personal property," etc.
5. Sales of real estate.

³ These figures are derived from the annual reports of the Commissioner of Internal Revenue, which are based on reports of collectors and agree with Table M of the annual reports of the Secretary of the Treasury. It will be noted that these figures agree approximately with those presented in budget statement No. 3, which are in accordance with those of the Division of Bookkeeping and Warrants, and therefore are based on covering warrants.

BUDGET STATEMENT NO. 5—Continued.

Comparative statement of revenues for the fiscal years 1910, 1911, and 1912, classified by sources and statutory authorities, with the estimates of the Secretary of the Treasury for 1913 and 1914—Continued.

PUBLIC LANDS.

Sources of revenue.	References to statutes.	Estimated for 1914.	Estimated for 1913, Secretary's report, December, 1912.	Estimated for 1913, Secretary's report, December, 1911.	Actual revenue realized during—		
					1912	1911	1910
Homestead entry.....	Secs. 2289 to 2317, R. S., inclusive, as amended by act of Mar. 4, 1904, 33 Stat., 59; Act of Feb. 19, 1909, 35 Stat., 639; Act of Mar. 3, 1891, 26 Stat., 1095.				\$2,791,897.14	\$3,033,080.83	\$2,973,524.94
Sales of isolated tracts.....	Sec. 2455, R. S., as amended by act of June 27, 1906, 34 Stat., 517.				639,172.77	634,673.18	600,538.39
Sales of timber and stone lands.....	Act of Mar. 3, 1891, 26 Stat., 1095.				436,186.04	476,745.07	561,871.16
Sales of mineral lands.....	Act of June 3, 1878, 20 Stat., 89.				259,538.05	280,596.52	295,239.47
Sales of coal lands.....	Secs. 2318 to 2346, R. S., inclusive.				430,767.58	394,024.90	772,325.41
Sales of desert lands.....	Act of June 6, 1900, 31 Stat., 658.				831,911.68	827,402.60	1,047,333.20
	Act of Mar. 3, 1877, 19 Stat., 377, as amended by act of Mar. 3, 1891, 26 Stat., 1095.					82,518.00	
Sales of lots, Hot Springs Reservation ..	Act of Mar. 3, 1877, 19 Stat., 377.						
	Act of June 30, 1906, 34 Stat., 724.						
	See also act of Mar. 3, 1891, 26 Stat., 842.						
Sales of abandoned military reservations					4,787.87	35,156.57	14,243.63
Sales subject to preemption entry.....					3,629.16	2,985.05	44,313.58
Excess payments on homestead and other entries.					19,611.78	26,500.67	33,354.92
Total (see budget statement No. 3).....		\$5,250,000.00	\$5,250,000.00	\$5,000,000.00	5,437,502.07	5,783,693.39	6,342,744.75

POSTAL.

Postage.....	Secs. 398, 3872, 3878, 3887, 3900, 3903, 3904, 3905, 3907, 3908, 3912, 3913, 3915, 3916, 3918, 3919, 3927, 3935, 3937, 4015, 4049, 4051, R. S. Acts of June 23, 1874, 1 Supp., 45; July 12, 1876, 1 Supp., 110; Mar. 3, 1878, 20 S., 355; June 11, 1880, 1 Supp., 296; June 9, 1884, 23 S., 40; Mar. 3, 1885, 23 S., 385; Aug. 4, 1888, 1 Supp., 511; July 24, 1888, 25 S., 347; Mar. 2, 1890, 2 Supp., 965; Mar. 3, 1903, 32 S., 1176; Apr. 28, 1904, 33 S., 440; June 26, 1906, 34 S., 476; May 12, 1910, 36 S., 366				\$236, 616, 638. 56	\$228, 004, 589. 67	\$215, 025, 943. 39
Box rents.....	Secs. 3901, 4049, 4051, 4052, R. S.						4, 406, 843. 78
Receipts from unclaimed dead letters.....	Secs. 4049, 4050, R. S.						32, 854. 65
Fines and penalties.....	Secs. 4049, 4050, 4050, R. S.						62, 419. 14
Miscellaneous.....	Secs. 4049, 4050, R. S.						97, 542. 77
Money-order business.....	Secs. 4049, 4050, R. S.						55, 201. 95
Invalid money orders.....	Act of Jan. 27, 1894, 28 S., 32.						71, 709. 92
							4, 843, 364. 74
							4, 792, 453. 12
							4, 046, 932. 55
							479, 813. 19
							743, 188. 45
Total (see budget statement No. 3).....		\$282, 000, 000. 00	\$280, 938, 000. 00	\$280, 938, 463. 00	246, 744, 015. 88	237, 879, 823. 60	224, 128, 657. 62

MISCELLANEOUS.

Copyright fees.....	Sec. 4953, R. S., as amended by act of Mar. 4, 1909, 35 Stat., 1085				\$116, 454. 20	\$108, 923. 25	\$108, 882. 40
Consular fees.....	Sec. 12, act of Mar. 1, 1855, 10 Stat., 623, 624				1, 700, 876. 45	1, 634, 342. 30	1, 629, 573. 24
	Sec. 16, act of Aug. 18, 1850, 11 Stat., 57						
Chinese indemnity.....	Sec. 1745, R. S.						
	Act of Feb. 27, 1866, 29 Stat., 32, protocol of Sept. 7, 1901				105, 081. 41	533, 473. 49	533, 535. 52
Reimbursement from deposits of national banks.....	Act of June 20, 1874, 18 Stat., 124						
	Act of Mar. 3, 1876, 18 Stat., 399				443, 380. 12	434, 445. 85	396, 390. 40
Profits on coinage of subsidiary silver.....	Sec. 3522, R. S.						
	Sec. 3526, R. S.						
	Act of July 22, 1876, 19 Stat., 215				4, 418, 192. 40	1, 921, 300. 24	2, 392, 557. 74

These figures were taken from the annual reports of the Commissioner of the General Land Office. An analysis of receipts from public lands in this form is not available in the books of the Treasury Department. It will be noted that these figures agree approximately with those presented in budget statement No. 3, which were derived from the annual reports of the Secretary of the Treasury and are based on covering warrants.

BUDGET STATEMENT NO. 5—Continued.

Comparative statement of revenues for the fiscal years 1910, 1911, and 1912, classified by sources and statutory authorities, with the estimates of the Secretary of the Treasury for 1913 and 1914

MISCELLANEOUS—continued.

Sources of revenue.	References to statutes.	Estimated for 1914.	Estimated for 1913, Secretary's report, December, 1912.	Estimated for 1913, Secretary's report, December, 1911.	Actual revenue realized during—	
					1912	1911
Profits on minor coinage.....	Sec. 3528, R. S. Sec. 3542, R. S. Act of Apr. 24, 1904, 34 Stat., 132. Sec. 6214, R. S., as amended by sec. 1 of act of Mar. 3, 1883, 22 Stat., 488.				\$2,476,561.82	\$3,246,384.63
Circulation of national banks.....	Act of Mar. 14, 1900, 31 Stat., 45. Act of May 30, 1908, 35 Stat., 552. Act of Feb. 13, 1911, 36 Stat., 901. Act of Mar. 4, 1907, 34 Stat., 1315. Act of Feb. 13, 1911, 36 Stat., 901.				3,637,008.78	3,503,502.48
Interest on public deposits.....					40,675.01	42,619.61
Services of United States customs officers.....					245,412.69	346,880.43
Night services of United States customs officers.....					234,084.84	23,591.30
Customs fines, penalties, and forfeitures.....	Sec. 3077, R. S., act of Mar. 4, 1907, 34 Stat., 1315.				1,069,376.56	3,148,557.82
Rent of public buildings and grounds.....	Collections covered in under the provisions of sec. 3617, R. S.				204,342.59	207,883.62
District of Columbia.....	Act of June 11, 1878, 20 Stat., 102- 108. Act of Feb. 25, 1885, 23 Stat., 316, 317. Act of Aug. 7, 1894, 28 Stat., 247. Act of June 11, 1896, 29 Stat., 411. Act of Mar. 3, 1901, 31 Stat., 1231. Act of Apr. 27, 1904, 33 Stat., 368. Act of May 26, 1906, 35 Stat., 306. Act of Mar. 3, 1875, 18 Stat., 388. Act of Mar. 3, 1883, 22 Stat., 616.				8,483,690.71	7,626,006.77
Sales of ordnance material (war).....					135,384.39	111,078.00
Unexpended receipts of United States telegraph lines.....					184,113.58	190,037.26
Soldiers' Home permanent fund.....	Sec. 4818, R. S. Sec. 4819 R. S., as amended by acts of June 12, 1906, 34 Stat., 242, and May 11, 1908, 35 Stat., 110. Act of Mar. 3, 1883, 22 Stat., 666. Act of June 12, 1906, 34 Stat., 246. Act of June 25, 1910, 36 Stat., 772.				446,597.88	627,212.88
Pay of the Army, deposit fund.....					1,869,401.54	2,070,841.53
Panama Canal.....					1,231,610.00	819,845.79
						1,869,888.94
						2,529,496.61

				405, 144. 04	1, 012, 755. 26	800, 959. 43
Naval hospital fund.....	Sec. 4808, R. S.					
	Sec. 4809, R. S.					
	Act. of Mar. 2, 1799, 1 Stat., 729.					
	Act. of Feb. 26, 1811, 2 Stat., 650.					
	Act. of June 7, 1900, 31 Stat., 697.					
	Act. of Mar. 3, 1909, 35 Stat., 756.					
	15 Comp. Dec. 550.					
Sales of ordnance material (Navy)	Act. of Mar. 3, 1875, 18 Stat., 398.			89, 347. 89	70, 488. 27	164, 671. 05
Navy fines and forfeitures.....	Act. of Mar. 3, 1909, 35 Stat., 756.			899, 699. 73	689, 953. 24	208, 569. 31
	15 Comp. Dec. 550.					
Pay of the Navy, deposit fund.....	Act. of Feb. 9, 1889, 25 Stat., 657.			457, 003. 92	439, 168. 60	636, 419. 00
	16 Comp. Dec. 566, 811.					
Pay of the Marine Corps, deposit fund.	Act. of June 29, 1906, 34 Stat., 579.			148, 922. 20	140, 379. 00	141, 917. 00
Fees on letters patent.....	Sec. 4934, R. S., as amended by act. of June 25, 1910, 36 Stat., 843.			2, 076, 399. 85	1, 976, 064. 21	2, 019, 541. 28
	Sec. 4935, R. S.					
Registers and receivers' fees.....	Act. of May 27, 1908, 35 Stat., 343.					
Depredations on public lands.....	Sec. 2241, R. S.			1, 214, 922. 07	1, 477, 401. 27	2, 049, 642. 19
Deposits for surveying public lands.	Act. of Apr. 30, 1878, 20 Stat., 46.			161, 070. 71	229, 338. 98	262, 896. 60
	Sec. 2402, R. S.			71, 606. 98	110, 175. 68	121, 674. 64
Indian moneys—proceeds of labor.....	Act. of Aug. 8, 1894, 28 Stat., 423.					
	Act. of Mar. 3, 1883, 22 Stat., 590.					
Advance interest to Chippewas in Minnesota.	Act. of Mar. 2, 1888, 24 Stat., 463.			3, 079, 440. 57	3, 083, 421. 90	1, 324, 213. 10
	Act. of Jan. 14, 1880, 25 Stat., 645.					
	Act. of June 27, 1902, 32 Stat., 400-404.			89, 039. 00	1, 771, 144. 93	---
	Act. of May 29, 1908, 35 Stat., 455, 456.					
Relief and civilization of Chippewas in Minnesota.	Act. of June 25, 1910, 36 Stat., 862.					
	Act. of Jan. 14, 1880, 25 Stat., 645.			139, 550. 59	2, 196, 036. 63	---
	Act. of June 27, 1902, 32 Stat., 400-404.					
	Act. of May 29, 1908, 35 Stat., 455, 456.					
Surveying and allotting for Chippewas in Minnesota.	Act. of June 25, 1910, 36 Stat., 862.					
	Act. of Jan. 14, 1880, 25 Stat., 645.					
	Act. of June 27, 1902, 32 Stat., 400-404.					
	Act. of May 29, 1908, 35 Stat., 455, 456.				567, 921. 13	---
Irrigation—Flathead Indians.....	Act. of June 25, 1910, 35 Stat., 862.					
	Act. of Apr. 23, 1904, 33 Stat., 305.			127, 428. 07	105, 789. 71	---
	Act. of Mar. 3, 1905, 33 Stat., 1080, and amendatory acts.					
Surveying and allotting—Flathead Indians.	Act. of Apr. 23, 1904, 33 Stat., 305.					
	Act. of Mar. 3, 1905, 33 Stat., 1080, and amendatory acts.				175, 057. 85	---
	Act. of May 27, 1902, 32 Stat., 263, 264.					
Irrigation—Uintah and White River Indians.	Act. of Mar. 2, 1905, 33 Stat., 1069, 1079.			321, 886. 28	139, 015. 66	---

* Exclusive of sales of property.

† Includes all departments.

BUDGET STATEMENT [NO. 5—Continued.

Comparative statement of revenues for the fiscal years 1910, 1911, and 1912, classified by sources and statutory authorities, with the estimates of the Secretary of the Treasury for 1913 and 1914.

MISCELLANEOUS—continued.

Sources of revenue.	References to statutes.	Estimated for 1914.	Estimated for 1913, Secretary's report, December, 1912.	Estimated for 1913, Secretary's report, December, 1911.	Actual revenue realized during—		
					1912	1911	1910
Proceeds of sales of Indian lands.....	Act of Sept. 27, 1890, 7 Stat., 333. Act of Feb. 21, 1893, 12 Stat., 669, 690. Act of Mar. 3, 1893, 12 Stat., 810. Act of July 15, 1870, 16 Stat., 362. Act of June 23, 1874, 18 Stat., 283. Act of May 28, 1890, 21 Stat., 143. Act of June 15, 1890, 21 Stat., 201. Act of July 3, 1892, 22 Stat., 149. Act of Mar. 3, 1895, 23 Stat., 343. Act of Sept. 1, 1898, 25 Stat., 455. Act of Mar. 2, 1899, 25 Stat., 872 and 1015. Act of Sept. 30, 1890, 26 Stat., 552. Act of Oct. 1, 1890, 26 Stat., 659. Act of June 17, 1892, 27 Stat., 52. Act of July 1, 1892, 27 Stat., 63, 64. Act of Mar. 3, 1893, 27 Stat., 633, 634. Act of Feb. 20, 1895, 28 Stat., 678. Act of Mar. 2, 1895, 28 Stat., 894-899. Act of July 1, 1898, 30 Stat., 593. Act of May 27, 1902, 32 Stat., 263. Act of July 1, 1902, 32 Stat., 655. Act of Feb. 7, 1903, 32 Stat., 803. Act of Feb. 20, 1904, 33 Stat., 50. Act of Apr. 23, 1904, 33 Stat., 253. Act of Apr. 27, 1904, 33 Stat., 323 and 361. Act of Apr. 21, 1904, 33 Stat., 224. Act of Feb. 8, 1905, 33 Stat., 707. Act of Mar. 3, 1905, 33 Stat., 1016-1022. Act of Mar. 19, 1906, 34 Stat., 78. Act of Mar. 20, 1906, 34 Stat., 80. Act of Apr. 21, 1906, 34 Stat., 125.				\$2, 794, 607. 26	\$3, 955, 453. 77	\$2, 860, 198. 74

Act of June 5, 1906, 34 Stat., 214.					
Act of June 21, 1906, 34 Stat., 335.					
Act of June 21, 1906, 34 Stat., 362.					
Act of June 21, 1906, 34 Stat., 377.					
Act of June 21, 1906, 34 Stat., 382.					
Act of June 26, 1906, 34 Stat., 544.					
Act of June 26, 1906, 34 Stat., 550.					
Act of Mar. 1, 1907, 34 Stat., 1032.					
Act of Mar. 1, 1907, 34 Stat., 1038.					
Act of Mar. 2, 1907, 34 Stat., 1231.					
Act of Mar. 4, 1907, 34 Stat., 1412.					
Act of Mar. 27, 1908, 35 Stat., 49.					
Act of Mar. 28, 1908, 35 Stat., 51.					
Act of Apr. 30, 1908, 35 Stat., 77.					
78.					
Act of May 29, 1908, 35 Stat., 447.					
Act of May 29, 1908, 35 Stat., 458.					
Act of May 29, 1908, 35 Stat., 460.					
Act of May 30, 1908, 35 Stat., 559.					
564.					
Act of Feb. 18, 1909, 35 Stat., 636.					
Act of Mar. 3, 1909, 35 Stat., 752.					
Act of Jan. 31, 1910, 36 Stat., 180.					
Act of Feb. 17, 1910, 36 Stat., 196.					
Act of May 27, 1910, 36 Stat., 440.					
448.					
Act of May 30, 1910, 36 Stat., 448.					
451.					
Act of June 1, 1910, 36 Stat., 455.					
459.					
Act of June 17, 1910, 36 Stat., 533.					
Act of Mar. 28, 1908, 35 Stat., 51.					
Act of Mar. 3, 1911, 36 Stat., 1076.					
1077.					

Proceeds of sales of lumber—Menominee
Reservation.

470,156.53

386,292.24

BUDGET STATEMENT NO. 8—Continued.

Comparative statement of revenues for the fiscal years 1910, 1911, and 1912, classified by sources and statutory authorities, with the estimates of the Secretary of the Treasury for 1913 and 1914.

MISCELLANEOUS—continued.

Sources of revenue.	References to statutes.	Estimated for 1914.	Estimated for 1913, Secretary's report, December, 1912.	Estimated for 1913, Secretary's report, December, 1911.	Actual revenue realized during—		
					1912	1911	1910
Navigation fees.....	Secs. 2654, 4185, 4186, 4193, R. S., as amended by act of June 19, 1886, sec. 1, 24 Stat., 79. Sec. 4194, R. S. Sec. 4195, R. S. Sec. 4331, R. S., as amended by act of June 19, 1886, sec. 1, 24 Stat., 79. Sec. 4332, R. S., as amended by act of June 19, 1886, sec. 1, 24 Stat., 79, and act of Mar. 3, 1897, sec. 9, 29 Stat., 689. Sec. 4438, R. S., as amended by act of June 26, 1884, sec. 28, 23 Stat., 59; act of June 19, 1886, sec. 1, 24 Stat., 79; and act of Mar. 17, 1906, 34 Stat., 69. Sec. 4573, R. S. Sec. 4585, R. S. Sec. 4612, R. S., as amended by act of June 19, 1886, sec. 1, 24 Stat., 79. Act of Mar. 3, 1883, 22 Stat., 568. Sec. 1969, R. S. Act of Apr. 21, 1910, 36 Stat., 326. Act of Feb. 20, 1907, 34 Stat., 898, as amended by act of Mar. 26, 1910, 36 Stat., 263. Act of June 29, 1906, 34 Stat., 600. Sec. 995, R. S. (It is questioned whether this section refers to "Fees and costs.") Sec. 3617, R. S. 2 Comp. Dec., 418. 15 Opin. A. G., 386.				\$147,784.82	\$138,071.74	\$134,852.83
Tax on sealskins.....							153,375.00
Sales of sealskins.....					385,862.28	403,946.94	
Head tax.....					3,322,213.00	3,655,524.00	4,165,530.43
Naturalization fees.....					244,442.25	288,034.00	181,522.65
Judicial fees and costs.....					122,119.57	125,804.68	123,538.83

SUMMARIES OF ESTIMATES.

Judicial emolument fees	Sec. 844, R. S. Act of Mar. 3, 1883, 22 Stat., 603. Act of May 29, 1896, 29 Stat., 140. Act of Mar. 15, 1898, 30 Stat., 277.				108,287.21			142,155.35
Judicial fines, penalties, and forfeitures	Sec. 3617, R. S. 15 Comp. Dec., 181.				1,044,422.88	\$27,053.54		452,900.34
Unclaimed money in registry courts	Sec. 995, R. S. Sec. 996, R. S.				101,437.94	102,855.63		2,231.92
Alaska fund	Act of Feb. 19, 1897, 29 Stat., 578. Act of Mar. 3, 1911, 36 Stat., 1083.				225,639.43	175,490.59		280,040.26
Forest reserve fund	Act of Jan. 27, 1906, 33 Stat., 610.				2,158,344.99	2,018,830.67		2,093,005.85
Proceeds of sales of Government property	Act of Mar. 4, 1907, 34 Stat., 1270.				2,762,028.47	1,978,802.73		1,664,619.31
Revenues not otherwise accounted for	Sec. 3616, R. S. The various and varied amounts received under this caption are covered in under the provisions of sec. 3617, R. S., except as may be otherwise provided for in any particular act of law.				3,200,733.22	3,985,847.93		1,724,596.99
Forfeitures by contractors	Covered in under the provisions of sec. 3617, R. S., except as may be provided for in any particular act of law.					100,358.05		
Total miscellaneous receipts as per Treasury statement.		\$51,750,000.00	\$51,750,000.00	\$47,000,000.00	53,451,796.74	58,614,466.08		45,538,953.05
Deduct receipts on account of trust funds (see consolidated financial report of the Secretary of the Treasury—exhibit 1, schedule 14).		10,867,000.00	10,867,000.00		11,379,308.94	11,954,237.49		
Total miscellaneous receipts exclusive of trust funds (see budget statement No. 3).		40,883,000.00	40,883,000.00	147,000,000.00	42,072,487.80	46,660,228.59		145,538,953.05

Includes trust funds.

BUDGET STATEMENT NO. 5—Continued.

Comparative statement of revenues for the fiscal years 1910, 1911, and 1912, classified by sources and statutory authorities, with the estimates of the Secretary of the Treasury for 1913 and 1914.

PUBLIC DEBT.

Sources of revenue.	References to statutes.	Estimated for 1914.	Estimated for 1913, Secretary's report, December, 1912.	Estimated for 1913, Secretary's report, December, 1911.	Actual revenue realized during—		
					1912	1911	1910
Proceeds of sales of Panama Canal bonds	Act of June 28, 1902, 32 Stat., 484. Act of Dec. 21, 1905, 34 Stat., 5. Act of Aug. 5, 1909, 36 Stat., 117. Act of Mar. 2, 1911, 36 Stat., 1613. (See budget statement No. 3).				\$33, 189, 104. 15	\$18, 102, 170. 04	.....
Lawful money deposited to retire national-bank notes.	Act of July 14, 1870, 26 Stat., 289.				20, 073, 365. 00	40, 232, 555. 00	\$31, 674, 292. 50
Proceeds of sales of postal savings bonds.	Act of June 25, 1910, 36 Stat., 817. (See budget statement No. 3).				459, 280. 00	.....	.....
Total public-debt receipts.....	.....				53, 726, 749. 15	58, 334, 725. 04	31, 674, 292. 50

RECAPITULATION.

	Estimated for 1914.	Estimated for 1913, Secretary's report, Decem- ber, 1912.	Estimated for 1913, Secretary's report, Decem- ber, 1911.	Actual revenue realized during—		
				1912	1911	1910
Customs.....	\$325,000,000.00	\$328,000,000.00	\$300,000,000.00	\$304,597,035.00	\$309,581,944.00	\$326,263,093.00
Internal.....	328,000,000.00	326,000,000.00	315,000,000.00	321,615,894.69	322,525,293.73	289,997,220.16
Public lands.....	5,250,000.00	5,250,000.00	5,000,000.00	5,437,502.07	5,783,093.39	6,342,744.75
Postal.....	282,000,000.00	260,938,000.00	260,938,463.00	246,744,015.88	237,879,823.60	224,128,667.62
Miscellaneous.....	51,750,000.00	51,750,000.00	47,000,000.00	53,451,793.74	58,614,466.08	46,538,953.05
Public debt.....				53,726,749.15	58,334,725.04	31,674,292.50
Total revenues, as shown in classified schedules.....	992,000,000.00	971,938,000.00	927,938,463.00	985,572,993.53	992,719,951.94	923,904,961.08
Reconciliation with Treasury Combined Statement: Add—						
Customs—excess of receipts based on warrants over receipts re- ported by Bureau of Foreign and Domestic Commerce.....						
Internal—excess of receipts based on warrants over receipts shown by annual report of the Commissioner of Internal Revenue.....				6,724,637.22	4,915,127.24	7,420,352.03
Public lands—excess of receipts based on warrants over receipts based on report of the Commissioner of the General Land Office.....					3,901.06	
						13,052.74
Deduct—						
Internal—excess of receipts based on reports of the Commissioner of Internal Revenue over receipts based on warrants.....				992,297,630.75	997,638,980.14	931,338,365.85
Public lands—excess of receipts based on reports of the Commis- sioner of the General Land Office over receipts based on warrants.....						
				3,695.03		23,700.71
				44,705.32	52,056.51	
				48,400.35	52,056.51	23,700.71
Total, as per Treasury Combined Statement.....				992,249,230.40	997,586,923.03	931,314,665.14

BUDGET STATEMENT NO. 6.¹

Comparative statement of revenues for the fiscal years 1911 and 1912, classified by organization units.

Organization units.	1914	1913	1912	1911
Legislative—miscellaneous.....			\$388,645.07	\$326,349.53
Executive—miscellaneous.....				143.50
State Department—miscellaneous.....			1,834,324.74	2,199,542.61
Treasury Department:				
Customs (see budget statement No. 3).....			311,321,672.22	314,497,071.24
Internal (see budget statement No. 3).....			321,612,199.66	322,529,200.79
Miscellaneous.....			12,992,069.15	14,181,955.62
Independent bureaus and offices—miscellaneous.....			4,713.00	3,276.85
District of Columbia—miscellaneous.....			7,774,381.09	7,060,080.10
United States receipts from District of Columbia sources.....			160,777.06	53,519.00
War Department—miscellaneous.....			1,506,010.10	823,225.10
Panama Canal—miscellaneous.....			2,982,823.92	1,757,284.44
Navy Department—miscellaneous.....			1,928,685.05	2,417,822.69
Interior Department:				
Public lands (see budget statement No. 3).....			5,392,796.75	5,731,636.88
Miscellaneous.....			4,543,991.39	9,756,948.96
Department of Agriculture—miscellaneous.....			2,196,747.27	2,055,658.83
Department of Commerce and Labor—miscellaneous.....			4,259,596.68	4,710,257.87
Department of Justice—miscellaneous.....			1,616,974.25	1,149,152.83
Receipts not classified by departments—miscellaneous.....			6,951.54	5,178.10
Total.....			680,523,358.94	689,258,304.94
Add: Difference arising in adjustment of moneys, not covered by warrants in the fiscal year of deposit, in Treasurer's cash, a net increase of.....			^a 124,202.51	169,832.56
Total ordinary revenues.....			680,399,156.43	689,418,137.50
Post Office Department (see budget statement No. 3, also budget statement No. 5).....			246,744,015.88	237,879,823.60
Total revenues (see budget statement No. 3).....			927,143,172.31	927,297,961.10
Receipts on account of trust funds:				
State Department.....			1,149,880.22	319,254.23
District of Columbia.....			709,309.62	565,926.67
War Department.....			2,315,999.42	2,696,054.41
Navy Department.....			605,926.12	579,547.60
Interior Department.....			6,598,193.56	7,791,454.58
Total receipts on account of trust funds (see budget statement No. 3).....			11,379,308.94	11,954,237.49
Public-debt receipts:				
Principal of bonds for Panama Canal.....			32,358,366.00	17,641,634.00
Premium on sale of bonds.....			830,738.15	460,536.04
Lawful money deposited to retire national-bank notes (act of July 14, 1890).....			20,078,365.00	40,232,555.00
Postal savings bonds.....			459,280.00	
Total public-debt receipts.....			53,726,749.15	58,334,725.04
Total receipts from all sources.....			992,249,230.40	997,586,923.63

¹ The purpose of budget statement No. 6 is to set forth a comparative statement of revenues for the fiscal years 1911 and 1912, classified by organization units. It was at first intended to extend this comparison to the years 1913 and 1914, but it was later discovered that estimates in detail by organization units had not been made and were not available. The figures are in agreement with the "Combined Statement of Receipts and Disbursements, Balances, etc., of the United States," prepared by the Division of Bookkeeping and Warrants of the Treasury Department, and in order to conform to the best form of presentation should also agree with budget statement No. 5, which sets forth the revenues by classes. In the case of customs, internal, and public-land revenues, budget statements Nos. 5 and 6 do not agree, owing to the fact that in order to obtain the classification shown in budget statement No. 5, it was necessary to accept the figures shown by the annual reports of the Commissioner of Internal Revenue, the Commissioner of the General Land Office, and figures submitted by the Bureau of Foreign and Domestic Commerce, which, the commission was informed, are based on actual collections, and therefore disagree with the figures of the Division of Bookkeeping and Warrants, which are based on covering warrants. The general arrangement and order of items in budget statement No. 6 is in accordance with the "Combined Statement of Receipts and Disbursements, Balances, etc., of the United States," with the exception that receipts on account of trust funds are shown in a separate group instead of under the departments to which they relate.

^a Deduction.

BUDGET STATEMENT NO. 7.

Comparative summary of estimated and actual expenditures of Government funds classified by organization units.

[In the following statement the subtotals precede the items that make them up. For further analyses of the following figures see budget statements 12, 13, and 14, and appendix 1, schedule 6. For reconciliation of estimated expenditures with the Book of Estimates see appendix 1, schedule 5.]

	Estimated expenditures for—			Actual expenditures for—	
	1914	1913		1912	1911
Units of organization.					
The Congress.....	\$9,967,463.22	\$10,496,324.77		\$10,695,467.64	\$11,083,546.46
Senate, including Vice President.....	1,769,716.50	1,815,346.50		1,777,898.78	1,855,047.93
House of Representatives.....	4,865,420.25	4,716,973.70		4,746,361.39	4,927,493.10
Joint committees and commissions and joint legislative expenses.....	1,912,773.72	1,863,570.00		2,511,329.66	2,223,410.27
Office of Superintendent of Capitol Building and Grounds.....	1,78,900.00	951,757.00		520,528.17	864,975.09
Capitol police.....	78,450.00	78,450.00		77,256.98	83,682.46
Government Printing Office.....					
Superintendent of Documents.....	251,424.00	238,364.00		237,201.75	223,978.56
Printing Office proper ¹	849,885.00	3,600.00			
Library of Congress.....	30,893.75	795,863.82		797,891.15	858,066.42
National Botanic Garden.....		32,393.75		27,029.76	29,892.63
The President (including Executive boards and commissions).....	449,040.00	296,056.66		621,484.47	457,803.21
The Executive Office.....	199,040.00	200,056.66		194,137.31	194,702.30
The Tariff Board.....		11,000.00		280,123.92	202,762.78
Commission on Economy and Efficiency.....	250,000.00	85,000.00		124,390.07	46,746.76
Commission to Investigate Cost of Transporting and Handling Second-Class Mail.....				17,459.67	1,116.28
Commission to Investigate Questions Pertaining to Issuance of Stocks and Bonds by Railroad Corporations.....				5,368.50	12,475.09
Commission on Industrial Relations ²					
The Judiciary.....	5,408,101.00	5,234,003.89		5,119,918.33	4,979,750.13
Supreme Court.....	217,200.00	224,700.00		202,908.64	179,632.82
Court of Customs Appeals.....	70,990.00	71,080.00		67,336.70	73,462.68
Commerce Court.....	54,500.00	45,888.89		62,373.98	35,804.18
Court of Claims.....	96,860.00	93,480.00		92,430.98	87,651.23
Circuit courts of appeals, circuit, district, and Territorial courts.....	4,694,611.00	4,574,465.00		4,459,632.12	4,292,253.74
District of Columbia courts (including amounts payable from District of Columbia revenues).....	273,940.00	224,440.00		235,235.91	310,945.48
Executive departments.....	1,064,775,557.02	998,129,221.05		852,788,500.34	891,387,482.49
State.....	4,653,372.61	4,559,767.85		4,258,409.41	4,478,977.28
Treasury.....	136,306,557.92	144,782,143.83		78,891,994.47	76,036,402.11
War (including amounts payable from District of Columbia revenues).....	199,195,018.28	189,465,657.75		155,132,061.86	153,973,874.53
Justice (including amounts payable from District of Columbia revenues).....	5,768,087.84	5,141,763.87		5,130,348.98	4,947,704.92

¹ With the exception of a small part of the appropriation for 1913 that was not allotted, the estimates and expenditures of the Government Printing Office have been charged to the several branches of the Government service for which the work was done, or for which it is estimated that work will be done under actual for projected allocations.

² An appropriation of \$100,000 was granted for 1913, but no estimate of expenditures was submitted.

BUDGET STATEMENT NO. 7—Continued.
Comparative summary of estimated and actual expenditures of Government funds classified by organization units.

Units of organization.	Estimated expenditures for—			Actual expenditures for—	
	1914	1913		1912	1911
Executive departments—Continued.					
Post Office.....	\$284,141,018.00	\$271,608,550.95		\$250,154,310.20	\$240,208,410.80
Navy.....	152,626,008.53	120,836,365.40		134,290,950.70	118,087,722.40
Interior.....	230,216,066.50	204,528,864.07		180,687,027.16	193,075,238.30
Agriculture.....	24,706,012.72	25,422,263.27		19,669,358.80	18,793,683.10
Commerce and Labor.....	17,163,404.62	15,784,204.75		15,376,758.48	20,886,518.96
Other Government establishments.....	33,809,702.23	58,277,125.02		37,933,029.71	36,092,385.35
Civil Service Commission.....	440,075.00	360,015.00		352,277.46	328,439.86
Interstate Commerce Commission.....	1,790,000.00	1,840,813.68		1,578,508.90	1,395,401.92
Smithsonian Institution (including amounts payable from the revenues of the District of Columbia).....	988,845.12	758,845.12		862,703.26	1,031,123.62
Isthmian Canal Commission.....	30,174,432.11	54,771,719.36		34,912,034.43	33,100,941.79
Commission of Fine Arts.....	8,800.00	5,000.00		6,788.63	9,555.09
Board of Arbitration on Interstate Commerce Controversies.....	10,000.00	10,000.00		809.64	6,018.03
Superintendent of State, War, and Navy Building.....	162,500.00	175,320.00		166,994.42	212,005.04
Alaska Railroad Commission.....		25,000.00			
Lincoln Memorial Commission.....	300,000.00	24,642.85		25,357.15	
Grant Memorial Commission.....	25,000.00	46,013.01		27,555.83	
Perry's Victory Centennial Commission.....		250,000.00			8,900.00
International Irrigation Congress.....		10,000.00			
Districts and Territories.....	6,124,508.80	5,134,223.55		5,814,309.05	5,385,488.63
District of Columbia (excluding amounts payable from the revenues of the District of Columbia) ²	6,092,753.80	5,076,073.55		5,764,659.05	5,301,843.86
Arizona ³				10,000.00	10,067.59
New Mexico ³				11,000.00	9,815.15
Alaska ³	17,250.00	14,150.00		14,150.00	12,500.00
Hawaii ³	14,500.00	44,000.00		14,500.00	51,262.08
Total.....	1,110,624,372.27	1,067,566,954.94		912,972,709.54	889,366,456.27
Deduct amounts payable from the revenues of the District of Columbia.....	583,795.00	502,201.90		419,728.12	417,003.83
Total payable from Federal revenues.....	1,110,040,577.27	1,067,064,753.04		912,552,981.42	888,949,452.44

¹ The figures given for the Interior Department include several million dollars of expenditures and estimated expenditures for the Reclamation Service out of reimbursements to the reclamation fund that the Treasury takes no account of and that hence do not appear in the revenue statements, which are derived from Treasury sources. Of these expenditures about one-half million dollars represents work done for the Indian Service, the cost of which is also reported by that service. The figures also include amounts administered by the governor of the Territory of Alaska under the nominal supervision of the Secretary of the Interior, and the estimates and expenditures of several semi-independent institutions. They do not include the estimates and expenditures for the improvement, maintenance, and operation of the legislative buildings and grounds.

² These figures include only that part of the estimates and expenditures of the District of Columbia government which is payable from Federal revenues. The remainder has been included in the statement of expenditures of trust and private funds. (Budget statement No. 11.)

³ The amounts given for Arizona, New Mexico, and Hawaii do not include estimates and expenditures for salaries of judges, attorneys, marshals, etc., which have been charged to the Department of Justice.

BUDGET STATEMENT NO. 8.

Comparative summary of estimated and actual expenditures of Government funds classified by functions.

[For further analysis of the following figures see budget statement 15. The subtotals in the following statement precede the items that make them up. In order to facilitate the reading of the statement, the items composing the grand total have been indicated by boldface type, the items composing the boldface subtotals have been indicated by italic type; the items composing the italic subtotals have been indicated by ordinary roman type preceded by a blank line, as also have subtotals making up other roman subtotals. The items composing the roman subtotals of the lowest grade are in roman type not preceded by a blank line. All subtotals are indicated by an underscore. The relations between the several items are also shown by the indentation of the entries in the stub of the table, coordinate items being indented the same distance from the margin.]

Functions.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
I. General functions	\$168,098,312.71	\$172,591,145.01	\$106,884,401.75	\$103,501,028.36
Legislation ¹	8,680,966.47	8,476,551.80	9,598,946.73	9,890,843.04
Executive direction and control and other general business.....	151,696,635.91	163,691,806.44	91,917,064.13	88,990,541.86
General executive direction and control ²	2,836,125.00	2,627,213.41	2,605,983.66	2,706,213.65
Departmental administration and other general business ³	20,813,891.40	19,160,288.79	18,376,556.28	18,773,200.55
General governmental business activities.....	124,187,727.51	133,217,346.66	67,304,731.11	64,203,929.51
Administration of the national finances ⁴	101,490,273.34	101,481,885.88	40,984,982.79	38,815,874.08
Acquisition, maintenance, and operation of lands, buildings, etc., for office and other purposes (including rents) ⁵	21,285,902.38	30,422,242.13	25,050,085.26	23,161,558.04
Contracting for, purchasing, manufacturing, and inspecting supplies and equipment for general Government purposes ⁶	553,527.45	479,798.60	427,439.84	405,869.66
Conduct of general reference library for the Government.....	583,300.34	556,208.05	547,514.60	562,510.35
Distribution of Government documents.....	251,424.00	238,394.00	237,201.75	223,978.56
Preparation of maps, personnel lists, etc., for Government use ⁷	33,360.00	23,300.00	47,506.87	34,138.22
Election of President and Vice President.....		15,500.00		
Legal advice and representation, detection of crimes and offenses, and collection of evidence (by the Department of Justice) ⁸	3,858,890.00	3,586,952.58	3,569,783.08	3,313,193.24
Adjudication ⁹	5,741,513.33	5,623,987.97	5,870,400.89	5,208,141.97
II. Public-service functions	938,547,849.41	887,805,527.98	798,891,685.46	778,841,273.73
Military services ¹⁰	459,566,064.62	404,098,937.77	395,297,299.92	388,244,868.65
National defense by land.....	102,556,164.95	99,744,056.84	94,742,590.14	98,565,388.40
National defense by sea ¹¹	146,615,091.83	121,035,508.73	128,998,264.55	113,773,072.40
Expenditures on account of past military services ¹²	203,394,808.24	183,318,822.20	171,556,445.23	175,906,408.05

See notes on next page.

¹ As no estimates of expenditures were received from the legislative branch the figures here given for 1913 and 1914 are the appropriations and the estimates for appropriations presented in the official Book of Estimates. They are short of the probable requirements because of the practice of providing for a considerable part of the expenses of the Congress by deficiency appropriations, and also because no estimates are made for a number of items of cost.

² Includes expenditures for the Executive Office proper and the Civil Service Commission, and for general auditing, accounting, and reporting. Includes all the general administrative expenses of the departments at Washington that are not directly assignable to particular functions. Also includes considerable sums from the Departments of War, Navy, and Post Office which might have been assigned wholly or almost wholly to the functions "National defense" and "Postal service." The figures for the Navy Department include only the cost of general administration and bureau administration in Washington, but those for the Post Office Department include the cost of the inspection service outside of Washington, while those for the War Department comprise all the costs of The Adjutant General's, Inspector General's Judge Advocate General's, and Quartermaster General's departments, in Washington and in the field, and the cost of Army division headquarters so far as ascertainable. From the information reported it was impossible to obtain the cost of administration by the central offices of the War Department in Washington.

³ The differences between the expenditures for 1911 and 1912 and the estimated expenditures for 1913 and 1914 are due mainly to the fact that estimates and appropriations have been regularly made for the sinking fund but the amount appropriated has not been set aside by the Treasury.

⁴ The lands, buildings, and other properties within this group include the office buildings in Washington, and, outside of Washington, the post offices, customhouses, internal-revenue offices, courthouses, and other Federal buildings under the supervision of the Treasury Department.

⁵ Includes only such costs of purchasing, manufacturing, and inspecting supplies and equipment as are not allocable to other activities, as, for example, the cost of operating the General Supply Committee, the cost of testing Government coal (Bureau of Mines), and of testing Government supplies (Bureau of Standards and Bureau of Chemistry).

⁶ Includes only the preparation and distribution of maps of States and of the United States for general Government use and the preparation and distribution of the official personnel register.

⁷ Includes the cost of all the work of the Department of Justice except the maintenance and operation of Federal prisons and penitentiaries and the support of prisoners in other institutions, which are assigned to the function "Care and education of the delinquent," and the salaries of legal advisers attached to other departments, which are charged to "Departmental administration and other general business."

⁸ Includes, in addition to the cost of the Federal, Territorial, and District of Columbia courts, the expenses incurred by the Department of Commerce and Labor in connection with the adjudication of naturalization cases and the adjudication of claims for compensation under the workmen's compensation act.

⁹ Does not include the interest of the public debt, a large part of which was incurred for military purposes. As noted above (note 3) something over nine millions of the estimated cost of the military service in 1914 and slightly less in the other years has been included under the heading "Departmental administration and other general business."

¹⁰ Includes the cost of the Soldiers' Home in Philadelphia, which should have been charged to "Expenditures on account of past military services," but could not be separated from the costs of yards and stations. The amounts given are also about \$2,000,000 short of the total cost of naval defense, the remainder having been charged to "Departmental administration and other general business."

¹¹ Comprises the cost of pensions and retirement salaries, of old soldiers' homes, and of care for dead soldiers and sailors, including the raising of the battleship Maine. Does not include the cost of the Sailors' Home, as explained under note 11.

BUDGET STATEMENT NO. 8—Continued.
Comparative summary of estimated and actual expenditures of Government funds classified by functions.

Functions.	Estimated expenditures for—			Actual expenditures for—	
	1914	1913		1912	1911
II. Public-service functions—Continued.					
Civil services.	\$483,981,584.79	\$483,707,140.21		\$408,594,385.54	\$390,596,404.88
Promotion of friendly relations with foreign nations and protection of American interests abroad ¹	4,341,688.20	4,208,210.00		3,942,414.81	4,205,408.59
Promotion of the general welfare within the United States.....	479,639,896.59	479,498,930.21		399,651,970.73	386,380,996.29
Promotion of economic interests.....	445,071,809.42	450,999,698.29		371,355,113.07	338,779,777.66
Promotion of agriculture, forestry, and fisheries, and care and utilization of the public domain. ²	37,372,039.63	37,391,089.46		29,736,440.42	27,892,520.86
Promotion of trading, manufacturing, and mining ³	930,438.60	549,961.74		433,069.83	404,887.55
Providing facilities for transportation ⁴	116,844,538.02	134,564,906.12		82,517,834.25	77,347,590.21
Postal and other communication service ⁵	276,983,944.16	265,001,878.78		244,460,741.56	234,185,955.46
General:					
Regulation of commerce and banking ⁶	3,023,658.53	3,043,088.64		2,677,452.05	2,465,138.21
Providing a medium of exchange ⁷	4,384,554.59	5,168,325.22		5,188,260.49	4,998,011.63
Meteorological research and weather forecasting ⁸	1,712,490.00	1,666,680.00		1,618,097.94	1,515,004.48
Granting patents and copyrights.....	2,242,690.89	2,070,609.03		2,159,126.49	2,083,667.79
Collection of data pertaining to population and other general statistical information ⁹	765,080.00	1,069,310.00		1,990,398.39	7,544,949.08
Fixing standards of measurement ¹⁰	612,395.00	473,849.30		573,691.65	342,062.39
Promotion of individual welfare.....	34,568,067.17	28,499,231.92		28,206,857.66	27,611,218.63
Promotion of the interests of the laboring classes ¹¹	4,372,805.23	4,134,880.25		3,529,156.90	3,626,378.01
Promotion of public health, education, and recreation:					
Promotion and protection of the public health ¹²	7,817,342.48	6,572,859.43		6,347,602.59	5,989,476.75
Promotion of public education and recreation and of art and pure science ¹³	5,736,545.21	4,844,241.79		4,346,183.52	4,262,921.26
Care and education of the defective, dependent, and delinquent ¹⁴	2,622,496.84	1,826,064.16		2,734,196.92	1,867,089.92
Care and education of the Indians and other wards of the Nation ¹⁵	14,018,907.41	11,121,186.29		11,339,715.73	11,865,352.69
III. Local government¹⁶.....	7,978,410.15	7,170,281.95		7,398,622.33	7,024,156.18
Total.....	1,110,624,372.27	1,067,566,954.94		912,972,709.54	889,366,456.27
Deduct amounts chargeable to the revenues of the District of Columbia.....	553,795.00	502,201.90		419,728.12	417,003.83
Total payable from Federal revenues.....	1,110,040,577.27	1,067,064,753.04		912,552,981.42	888,949,452.44

See notes on next page.

¹ Includes, in addition to the cost of the Department of State proper (except the general administrative cost and several miscellaneous items), the cost of various international commissions and enterprises devoted to promoting arbitration, settling international controversies, and encouraging cordial relations between nations; as, for example, the Pan American Union.

² Includes, in addition to the cost of the work directly assignable to the promotion of agriculture and fisheries, the cost of reclaiming arid lands by the construction of irrigation works, the cost of the public-land and forest services, of geodetic, topographic, and geological surveys, and of the study of water resources of the United States. The figures for the cost of irrigation works include considerable expenditures and estimated expenditures out of repayments to the reclamation fund that the Treasury reports take no account of and that hence do not appear in the revenue statements, which are derived from Treasury sources. Of these expenditures and estimates about one-half million dollars represents the cost of work done for the Indian service, which is also reported by that service.

³ Includes commercial information service, study of methods of treating ores, and various minor items.

⁴ Includes the building of the Panama Canal, the improvement of rivers and harbors, the operation of canals and other works of navigation, the building of roads, and the Light-house, Life-Saving, and Revenue-Cutter Services.

⁵ Includes the mail service, money-order service, and postal-savings service, and the improvement, operation, and maintenance of the Washington-Alaska telegraph and cable system. The totals are from six to seven million dollars short of the direct cost of the activities specified, the balance having been entered under the heading "Departmental administration and other general business."

⁶ Includes the cost of the work of the Interstate Commerce Commission, Bureau of Corporations, Steamboat-Inspection Service, Bureau of Navigation, and the office of the Comptroller of the Currency.

⁷ Includes the cost of coining metallic money and of printing paper currency and the cost of the other services in the Department of the Treasury devoted to the issue, redemption, and protection of the currency.

⁸ Includes, in addition to the cost of the Weather Service proper, the cost of compiling the data required for predicting floods.

⁹ Includes the entire cost of the Census Bureau, except items which, from the data received, could be directly allocated to specific subjects, such as health and agriculture.

¹⁰ Includes the total cost of the Bureau of Standards, less the estimated cost of testing and inspecting Government supplies and equipment in that bureau.

¹¹ Includes the cost of the work of the Bureau of Labor, the Children's Bureau, and the Bureau of Immigration and Naturalization.

¹² Includes the cost of controlling contagious diseases (Public Health Service), the cost of controlling the food supply (Department of Agriculture), and the cost of medical care for merchant seamen (Public Health Service) and for negroes in the District of Columbia (Freedman's Hospital, Department of the Interior).

¹³ Includes the cost of promoting public education by the dissemination of information relating thereto and by contributions to colleges for agriculture and mechanic arts, and also the cost of public parks, monuments, museum, art gallery, zoological park, etc.

¹⁴ Includes the cost of caring for Federal prisoners and convicts (in Federal and other institutions); the cost of institutions in the District of Columbia devoted to educating the deaf, caring for insane soldiers, sailors, marines, and other persons for whom the Federal Government is responsible; a contribution to the printing house for the blind; and money spent for the relief of sufferers from flood, storm, earthquake, etc.

¹⁵ Includes, in addition to Federal appropriations for the support and education of the Indians and Eskimos, the interest on Indian trust funds paid to the Indians or expended for their benefit.

¹⁶ Includes the cost of work done for districts and Territories by the Federal departments and by local authorities under the supervision of Federal departments and also contributions to States, districts, and Territories for general Government purposes and for specific purposes such as education and roads.

BUDGET STATEMENT NO. 9.

Summary of estimated and actual expenditures of Government funds, classified by character of expenditures.

[For a similar analysis of the expenditures of each department and other establishment see budget statement 14. In the following statement the subtotals precede the items that make them up.]

Character of expenditure.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Current expenses and fixed charges (except principal of debt).....	\$821, 131, 982.23	\$779, 892, 644.74	\$742, 293, 621.38	\$738, 419, 107.80
Overhead and operating expenses.....	565, 798, 623.25	545, 343, 690.94	520, 454, 691.73	513, 410, 283.93
Upkeep of property ¹	22, 764, 889.48	23, 463, 754.77	22, 013, 896.49	22, 751, 304.64
Fixed charges (except principal of debt).....	232, 568, 464.50	211, 085, 199.03	199, 825, 033.16	202, 257, 519.23
Interest on debt and other obligations ²	24, 849, 263.12	24, 784, 962.12	24, 098, 972.02	22, 703, 730.01
Court and treaty awards ³	40, 491.48	86, 414.06	8, 125.23	456, 506.93
Pensions, retirement salaries, etc. ⁴	195, 152, 431.10	174, 584, 086.75	162, 744, 443.52	166, 745, 868.41
Subsidies, grants, contributions, etc. ⁵	12, 426, 278.80	11, 565, 093.55	12, 919, 330.64	12, 339, 448.74
Indemnities for loss of registered mail and compensation for other losses and injuries.....	100, 000.00	64, 642.55	54, 161.75	31, 966.14
Acquisition of property.....	190, 196, 405.75	199, 585, 975.79	153, 189, 441.22	134, 280, 158.71
Land.....	2, 531, 825.00	6, 596, 695.70	4, 223, 338.02	2, 849, 445.28
Buildings.....	20, 958, 272.61	20, 896, 896.85	15, 947, 014.06	14, 990, 946.73
Other improvements to land and to waterways ⁶	74, 974, 139.91	108, 486, 546.80	72, 339, 557.51	69, 708, 285.46
Equipment ⁷	73, 542, 149.55	51, 343, 855.83	54, 607, 061.17	40, 939, 300.87
Stores (increase) ⁸	7, 268, 549.44	6, 675, 373.36	4, 886, 730.48	5, 405, 233.11
Work in progress (increase or decrease) ⁹	115, 522.47	*802, 721.00	*1, 072, 858.46	*1, 186, 558.47
Unclassified property ¹⁰	10, 805, 946.77	5, 789, 328.25	2, 257, 798.44	1, 513, 305.73
Unclassified expenditures ¹¹	38, 610, 984.29	27, 438, 334.41	17, 369, 030.91	16, 420, 693.41
Total current expenses, fixed charges, expenditures for property, and unclassified expenditures.....	1, 049, 939, 372.27	1, 006, 916, 954.94	912, 852, 093.51	889, 119, 959.92
Less amount payable from revenues of the District of Columbia.....	388, 786.00	502, 201.90	419, 728.12	417, 003.83
Total payable from Federal revenues, except for principal of debt.....	1, 049, 355, 577.27	1, 006, 414, 753.04	912, 432, 365.39	888, 702, 956.09
Principal of debt ¹²	60, 686, 000.00	60, 650, 000.00	120, 616.03	246, 496.35
Total payable from Federal revenues.....	1, 110, 040, 577.27	1, 067, 064, 753.04	912, 552, 981.42	888, 949, 452.44

¹ Includes repairs, replacements, and, in a few instances, depreciation.

² The increase in interest is due largely to the Panama bond issue. The item also includes interest on trust funds.

* The amounts shown do not represent the totals of awards, as accurate information is not available. It has been the practice to require judgment creditors to wait till Congress appropriates before claims can be paid.

⁴ The amount shown for pensions for 1913 is probably \$20,000,000 less than will be the actual pension requirements under the new law, only the amount actually appropriated being here shown. It is also probable that the estimates for 1914 are \$10,000,000 under the requirements.

⁵ Includes grants to States, Territories, and districts for experiment stations, other educational purposes, and roads, and for general Government purposes; mail subsidies; per capita payments of cash to Indians, etc.

⁶ Includes the Panama Canal, river and harbor improvements, reclamation works, fortifications, etc. The figures for reclamation works include several million dollars of expenditures and estimated expenditures out of repayments to the reclamation fund that the Treasury reports take no account of and that hence do not appear in the revenue statements, which are derived from Treasury sources. Of these expenditures and estimates approximately one-half million dollars represents work done for the Indian service, the cost of which is also reported by that service.

⁷ Includes vessels of war, ordnance, and other military equipment, machinery for construction and manufacture, and office equipment.

⁸ Largely increases in military stores.

⁹ Only the War Department showed a work in progress account to reconcile the amounts charged against work and the cost of the product turned out.

¹⁰ While there is reason for not segregating the estimates in many instances, there is no reason for unclassified items in the expenditures except that the facts are not shown in the accounts.

¹¹ The large sums shown as unclassified suggest the difficulties experienced in getting together any classified statement of expenditures for the Government as a whole. It is known that a large part of these amounts would go to the general class "acquisition of properties," but even an estimated distribution could not be obtained within the time available.

¹² An appropriation is made for the sinking fund, but the Secretary of the Treasury has neither set aside the amount appropriated nor paid the debts of the Government except they matured; therefore the difference between 1914 and 1913 as compared with 1912 and 1911.

* Decreases in work in progress—deductions from total expenditures.

BUDGET STATEMENT NO. 10.

Comparative summary of estimated and actual expenditures of Government funds, classified by acts of appropriation.

[For a similar analysis of the expenditures of each department and other establishment see budget statement 12.]

Title or character of appropriation act.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Current appropriations:				
Legislative, executive, and judicial..	\$36,289,615.50	\$34,013,512.02	\$33,739,252.38	\$40,050,531.09
Sundry civil.....	119,668,577.65	141,531,373.09	115,900,886.24	110,694,848.50
Agricultural.....	18,287,230.00	16,651,496.00	15,575,958.75	14,218,339.70
Diplomatic and consular.....	4,072,752.61	3,840,312.07	3,621,892.47	3,670,906.19
Army.....	96,497,987.08	95,446,508.74	92,372,182.33	95,523,881.40
Fortifications.....	6,945,086.80	7,063,315.99	6,104,357.96	6,275,890.17
Military Academy.....	1,666,735.69	1,276,239.71	1,343,686.76	1,446,058.44
Naval.....	151,463,758.53	125,761,471.11	133,274,172.71	118,035,840.53
Indian.....	11,303,316.53	8,668,988.86	8,730,930.84	9,328,474.45
Pension.....	185,220,000.00	165,146,145.84	153,633,738.02	158,002,708.18
Rivers and harbors.....	69,678,054.73	62,160,512.23	32,787,880.88	29,365,512.73
Post Office (from General Treasury).....	155,000.00	1,970,651.26	277,199.60	95,725.09
Post Office (from postal revenues).....	281,641,508.00	268,294,249.00	248,018,075.85	238,201,987.68
District of Columbia.....	6,624,668.80	5,551,915.55	5,817,116.35	5,572,859.07
Deficiency ¹	277,137.10	1,843,866.79	1,478,115.01	1,704,893.91
Miscellaneous.....	313,398.27	1,627,521.34	2,300,116.23	1,934,047.57
Unclassified ²	2,420,423.00	4,423.00	4,423.86	3,334.62
Recurrent appropriations:³				
Definite.....	11,916,182.72	19,301,292.96	15,595,247.59	15,832,755.57
Indefinite ⁴	3,174,449.75	3,569,703.52	2,840,778.87	2,751,379.44
Determinate ⁵	85,801,695.12	85,681,695.12	25,285,191.38	23,755,466.44
Revenue ⁶	17,206,794.39	18,131,760.74	14,271,505.46	12,901,015.50
Total.....	1,110,624,372.27	1,067,566,954.94	912,972,709.54	889,366,456.27
Deduct amounts payable from revenues of the District of Columbia.....	583,795.00	502,201.90	419,728.12	417,003.83
Total payable from Federal revenues.....	1,110,040,577.27	1,067,064,753.04	912,552,981.42	888,949,452.44

¹ Includes only a portion of the deficiency appropriations, the larger part being included in the figures for the acts that contain the original items.

² Army, fortifications, and sundry civil acts (not separable from information furnished).

³ Appropriations that are recurrently available or automatically repeated without further enactment until a fixed date or until the laws creating them are repealed.

⁴ Appropriations of such amounts as the administrative officers may find necessary to accomplish the purpose stated in the law.

⁵ Appropriations of such amounts as may be necessary to meet fixed obligations of the Government, such as principal and interest of debt.

⁶ Appropriations of the amounts of specified revenues or other collections (mostly known as special funds). In this item are included several million dollars of expenditures and estimated expenditures out of repayments to the reclamation fund that the Treasury reports take no account of and that consequently do not appear in the revenue statements, which are derived from Treasury sources. Of these expenditures and estimates about one-half million dollars represents work done by the Reclamation Service for the Indian Bureau, the cost of which is also reported by that bureau.

BUDGET STATEMENT NO. 11.¹

Summary of estimated and actual expenditures of trust and private funds classified by organization units and by acts of appropriation.

[In the following statement the subtotals precede the items that make them up.]

Organization units and acts of appropriation.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Department of State—trust fund.....	\$100,000.00	\$100,000.00	\$262,154.98	\$792,380.39
Department of the Treasury.....	509,380.00	517,395.05	509,135.21	445,783.62
Legislative, executive, and judicial bill (reimbursable from private sources).....	269,380.00	266,994.05	255,300.44	252,497.47
Permanent indefinite appropriation (reimbursable from private sources).....	240,000.00	230,401.00	231,834.77	193,286.15
Department of War—trust fund.....	1,300,000.00	1,300,000.00	1,848,012.94	2,396,403.37
Department of the Navy.....	1,250,000.00	1,400,000.00	2,099,879.71	2,470,355.59
Special fund (reimbursable from private sources).....	50,000.00	200,000.00	330,151.89	262,316.67
Trust funds.....	1,200,000.00	1,200,000.00	1,769,727.82	2,208,038.92
Department of the Interior.....	4,355,000.00	2,785,000.00	5,706,752.72	4,114,932.65
Permanent indefinite appropriation (reimbursable from private sources).....	35,000.00	35,000.00	65,854.38	9,230.90
Trust funds.....	4,320,000.00	2,750,000.00	5,640,898.34	4,105,692.66
Department of Agriculture—special fund (contributions from private sources toward work done by the Government).....	10,000.00	10,000.00	4,451.71	5,225.49
District of Columbia (amounts chargeable to revenues of the District of Columbia only).....	6,982,228.80	5,821,493.55	8,100,656.49	7,194,766.71
Sundry civil bill.....		19,000.00	66,372.97	39,681.29
District of Columbia bill.....	6,122,063.80	5,022,326.75	5,472,315.33	5,160,411.31
Deficiency bill.....		55,531.80		95,187.98
Special bills.....			97,274.06	27,666.83
Public buildings bill.....			219,624.96	
Permanent indefinite appropriations.....	40,000.00	35,000.00	1,009,493.83	699,463.28
Special funds.....	144,960.00	134,235.00	667,213.78	648,624.60
Trust funds.....	675,200.00	555,400.00	598,421.56	523,731.36
Total.....	14,506,608.80	11,933,888.60	18,531,043.76	17,419,847.82
Add expenditures by executive departments chargeable against revenues of the District of Columbia.....	583,796.00	502,201.90	419,728.12	417,003.83
Total, including all amounts chargeable to revenues of the District of Columbia.....	15,090,403.80	12,436,090.50	18,950,771.88	17,836,851.65

¹ This statement shows only such trust-fund estimates and expenditures as were reported to the President or included in the Book of Estimates. Some of the estimated expenditures are manifestly less than the probable requirements. Many other trust-fund expenditures were not reported.

BUDGET STATEMENT NO. 12.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by acts of appropriation.

[The subtotals in the following statement precede the items that make them up. They are marked by an underscore.]

Organization unit and title or character of appropriation act.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
The Congress.	\$9,967,463.22	\$10,496,324.77	\$10,695,467.64	\$11,063,546.46
The Senate	1,769,716.50	1,815,346.50	1,777,868.78	1,855,047.93
Legislative, executive, and judicial	1,769,716.50	1,743,276.50	909,514.22	1,650,871.87
Sundry civil		14,500.00		
Deficiency		47,570.00	808,354.56	173,720.46
Miscellaneous		10,000.00		30,455.60
House of Representatives	4,895,420.25	4,716,979.70	4,746,361.39	4,927,493.10
Legislative, executive, and judicial	4,895,420.25	4,591,410.25	4,452,341.83	4,686,362.77
Deficiency		126,569.45	272,644.89	189,319.79
Miscellaneous			21,374.67	41,810.54
Joint committees and commissions and joint legislative expenses.	1,912,773.72	1,863,570.00	2,511,329.66	2,223,410.27
Legislative, executive, and judicial	2,600.00	1,600.00	1,600.00	18,078.62
Sundry civil	1,910,173.72	1,765,500.00	2,446,391.41	2,046,458.45
Post Office		75,000.00		
Rivers and harbors		4,000.00		
Deficiency		17,470.00	4,264.65	73,670.83
Miscellaneous			11,971.34	10,221.03
Indefinite			47,102.26	74,981.34
Office of Superintendent of Capitol Building and Grounds	178,900.00	951,757.00	520,528.17	861,975.09
Legislative, executive, and judicial	115,700.00	115,700.00	113,844.92	189,340.65
Sundry civil	63,200.00	818,557.00	368,686.75	498,014.19
Deficiency		17,500.00	37,987.50	174,020.25
Capitol police	78,450.00	78,450.00	77,266.98	83,682.46
Legislative, executive, and judicial	78,450.00	78,450.00	77,266.98	77,267.46
Deficiency				6,425.00

BUDGET STATEMENT NO. 12—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by acts of appropriation.

Organization unit and title or character of appropriation act.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
The Congress—Continued.				
Government Printing Office (superintendent of documents)—Sundry civil.....	\$251,424.00	\$238,364.00	\$237,201.75	\$223,978.56
Government Printing Office (Printing Office proper—unallotted appropriations).....		3,600.00		
Sundry civil.....		1,500.00		
Deficiency.....		2,100.00		
Library of Congress.....	849,885.00	795,863.82	797,891.15	838,066.42
Legislative, executive, and judicial.....	647,885.00	593,893.82	600,162.84	656,161.41
Sundry civil.....	202,000.00	202,000.00	197,728.31	201,805.01
National Botanic Garden.....	30,893.75	32,393.75	27,029.76	29,892.63
Legislative, executive, and judicial.....	24,893.75	22,893.75	20,029.76	22,892.63
Sundry civil.....	6,000.00	9,500.00	7,000.00	7,000.00
The President.	449,040.00	296,058.66	321,484.47	457,803.21
The Executive Office.....	199,040.00	200,056.66	194,137.31	194,762.30
Legislative, executive, and judicial.....	171,040.00	172,056.66	166,228.89	166,945.47
Sundry civil.....	28,000.00	28,000.00	27,908.42	27,816.83
The Tariff Board—Sundry civil.....		11,000.00	280,128.92	202,706.78
Commission on Economy and Efficiency.....	250,000.00	85,000.00	124,390.07	46,742.76
Sundry civil.....	250,000.00	75,000.00	124,390.07	46,742.76
Miscellaneous.....		10,000.00		
Commission to Investigate Cost of Second-Class Mail—Post Office.....			17,459.67	1,116.28
Railroad Securities Commission—Deficiency.....			5,368.50	12,475.09
The judiciary.	5,408,101.00	5,234,003.89	6,119,818.33	4,978,750.13
United States Supreme Court.....	217,200.00	224,700.00	202,908.64	179,632.82

Legislative, executive, and judicial.....	153,500.00	153,500.00	137,909.73	119,081.10
Sundry civil.....	56,200.00	63,700.00	57,498.91	53,051.72
Recurrent definite.....	7,500.00	7,500.00	7,500.00	7,500.00
United States Commerce Court—Legislative, executive, and judicial.....				
Recurrent definite.....	54,500.00	45,888.89	62,373.98	35,804.18
Court of Customs Appeals.....	70,990.00	71,030.00	67,336.70	73,462.68
Court of Customs Appeals.....				
Legislative, executive, and judicial.....	69,490.00	69,530.00	66,305.32	72,384.26
Sundry civil.....	1,500.00	1,500.00	1,031.38	1,078.42
Court of Claims.....	96,880.00	93,480.00	92,430.98	87,651.23
Legislative, executive, and judicial.....	71,880.00	67,880.00	67,433.00	66,619.95
Sundry civil.....	25,000.00	25,600.00	24,997.98	21,031.28
Circuit courts of appeals, circuit, district, and Territorial courts.....	4,684,611.00	4,574,465.00	4,459,632.12	4,282,253.74
Legislative, executive, and judicial.....	941,200.00	941,200.00	941,768.04	936,977.17
Sundry civil.....	3,685,411.00	3,463,373.00	3,357,869.04	3,205,219.62
Indefinite.....	168,000.00	169,890.00	169,994.44	160,086.95
District of Columbia courts.....	273,940.00	224,440.00	235,235.91	310,945.43
Legislative, executive, and judicial.....	82,010.00	77,910.00	77,910.00	76,560.00
Sundry civil.....	87,400.00	46,500.00	48,985.18	46,672.12
District of Columbia.....	104,530.00	100,030.00	107,633.09	95,409.36
Deficiency.....			707.64	92,304.00
Executive departments.....	1,054,775,557.02	988,129,221.05	852,788,500.34	831,387,492.49
Department of State and various international commissions and undertakings.....	4,653,372.61	4,559,767.85	4,258,409.41	4,478,977.28
Legislative, executive, and judicial.....	355,620.00	355,180.00	366,819.95	368,180.22
Sundry civil.....	85,000.00	179,504.36	115,412.60	104,271.70
Diplomatic and consular.....	4,072,752.61	3,840,312.07	3,621,892.47	3,670,906.19
Deficiency.....		34,771.42	17,033.65	201,788.03
Miscellaneous.....	135,000.00	10,000.00		4,900.00
Revenue.....	5,000.00	135,000.00	132,770.88	123,189.75
Indefinite.....			4,479.86	5,761.29
Department of the Treasury.....	136,308,557.92	144,782,143.83	78,891,994.47	76,036,402.11
Legislative, executive, and judicial.....	10,985,532.00	10,517,886.55	10,485,963.34	10,619,700.39
Sundry civil.....	41,398,888.82	43,997,775.22	39,657,823.40	37,769,955.62
Deficiency.....	2,137.10	1,089,732.06	65,673.65	8,307.29
Recurrent definite.....	10,000.00	5,510,000.00	5,520,759.35	5,539,933.46
Revenue.....	325,000.00	20,000,000.00	373,589.68	201,745.49
Indefinite.....	40,000.00	40,000.00	48,986.76	43,756.68
Determinate.....	83,545,000.00	83,425,000.00	22,736,916.51	21,557,830.47
Miscellaneous.....		1,750.00	2,281.78	2,295,172.71

BUDGET STATEMENT NO. 12—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by acts of appropriation.

Organization unit and title or character of appropriation act.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Executive departments—Continued.				
Department of War.....	\$198,195,018.28	\$189,465,657.75	\$155,132,061.86	\$153,973,874.53
Legislative, executive, and judicial.....	2,018,998.00	2,066,790.74	2,046,902.62	2,030,679.20
Sundry civil.....	10,673,010.57	9,148,541.66	9,244,811.59	8,531,139.54
Army.....	96,497,987.08	95,446,508.74	92,372,182.33	95,523,881.40
Fortifications.....	6,945,086.80	7,063,315.99	6,104,357.96	6,275,890.17
Military Academy.....	1,666,735.69	1,276,239.71	1,343,686.76	1,446,058.44
Rivers and harbors.....	69,678,054.73	62,156,512.23	32,787,890.88	29,366,512.73
District of Columbia.....	325,630.00	358,093.80	211,209.02	181,668.50
Miscellaneous.....	3,998.27	1,234,615.94	1,661,775.29	515,275.68
Deficiency.....		233,504.31	22,416.03	181,201.57
Recurrent definite.....	4,296,600.00	4,314,836.00	4,428,802.67	4,419,158.02
Indefinite.....	2,601,149.75	3,154,736.02	2,345,078.52	2,232,714.25
Determinate.....	1,500,000.00	500,000.00	747,955.79	657,832.91
Revenue.....	1,507,344.39	2,517,438.61	1,810,678.74	2,660,827.50
Army, fortifications, and sundry civil (not separable from information furnished).	2,420,423.00	4,423.00	4,423.86	3,334.62
Department of Justice.....	5,768,097.84	5,141,763.87	5,120,348.98	4,947,704.92
Legislative, executive, and judicial.....	573,830.00	572,805.57	557,355.18	521,049.18
Sundry civil.....	5,083,117.84	4,466,808.30	4,444,821.26	238,050.27
District of Columbia.....	101,750.00	92,250.00	116,887.18	153,204.03
Miscellaneous.....	9,400.00	9,400.00	785.36	
Deficiency.....		500.00	500.00	35,401.44
Post Office Department.....	284,141,018.00	271,608,550.26	250,154,310.29	240,208,410.80
Legislative, executive, and judicial.....	2,014,510.00	1,624,650.00	1,586,578.49	1,606,804.89
Sundry civil.....	325,000.00	290,000.00	286,335.07	301,599.62
Post Office (from postal revenues).....	281,641,508.00	268,294,249.00	248,018,075.85	238,201,987.68
Post Office (from General Treasury).....	155,000.00	1,395,651.26	259,739.93	94,908.81
Revenue.....	5,000.00	4,000.00	3,580.95	3,409.80
Department of the Navy.....	152,626,093.53	126,836,305.40	134,299,250.79	118,987,722.49
Legislative, executive, and judicial.....				
Sundry civil.....	951,250.00	879,834.28	815,981.90	789,778.07
Naval.....	151,463,788.53	145,000.00	133,688.76	140,594.58
Revenue.....	50,000.00	125,761,471.11	133,274,172.71	118,035,840.33
		50,000.00	75,407.42	21,519.31

Department of the Interior.				193,075,238.30
Legislative, executive, and judicial.				4,997,722.53
Sundry civil.				6,300,764.17
Indian.				8,328,474.45
Pension.				185,002,708.18
Deficiency.				131,427.66
Special.				289,917.62
Recurrent definite.				2,250,000.00
Indeterminate.				1,743,723.96
Indefinite.				235,137.23
Revenue.				11,360,265.13
24,706,012.72				19,669,338.89
Department of Agriculture.				14,218,339.70
Agricultural.				15,575,958.75
Sundry civil.				469,981.91
Post Office.				500,000.00
Miscellaneous.				30,000.00
Recurrent definite.				6,968,956.96
Revenue.				796,810.31
17,163,404.62				15,375,758.49
Department of Commerce and Labor.				20,885,518.96
Legislative, executive, and judicial.				9,826,992.61
Sundry civil.				10,855,195.99
Deficiency.				203,330.36
Miscellaneous.				2,642.55
33,889,702.23				37,933,029.71
Other Government establishments.				38,092,385.35
Civil Service Commission.				352,277.46
Legislative, executive, and judicial.				312,485.73
Sundry civil.				39,791.73
Interstate Commerce Commission—Sundry civil.				1,578,508.90
Smithsonian Institution.				862,703.25
Sundry civil.				806,098.13
Deficiency.				152,568.49
Indeterminate.				56,695.12
Isthmian Canal Commission—Sundry civil.				34,912,034.43
Commission of Fine Arts—Sundry civil.				6,788.63
Board of Arbitration on Interstate Commerce Controversies—Sundry civil.				809.64
Superintendent, State, War, and Navy Department Building—Legislative, executive, and judicial.				166,994.42
Lincoln Memorial Commission—Miscellaneous.				25,357.15
300,000.00				24,642.85

BUDGET STATEMENT NO. 12—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by acts of appropriation.

Organization unit and title or character of appropriation act.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Other Government establishments—Continued.				
Grant Memorial Commission—Sundry civil.....	\$25,000.00	\$46,019.01	\$27,555.83	\$8,900.00
Perry's Victory Centennial Commission—Miscellaneous.....	.....	250,000.00	.....	.....
Alaska Railroad Commission—Miscellaneous.....	.....	25,000.00	.....	.....
International Irrigation Congress—Sundry civil.....	.....	10,000.00	.....	.....
Districts and Territories.....	6,124,608.80	6,134,223.55	5,814,309.05	5,385,488.63
District of Columbia (amounts payable from Federal revenues only).....	6,092,758.80	5,076,073.55	5,794,659.05	5,801,843.86
Sundry civil.....	.....	19,000.00	66,372.97	39,681.29
District of Columbia.....	6,092,758.80	5,001,541.75	5,381,387.06	5,142,577.18
Deficiency.....	.....	55,531.80	.....	91,918.50
Miscellaneous.....	.....	.....	316,869.02	27,666.89
Arizona—Legislative, executive, and judicial.....	.....	.....	10,000.00	10,067.59
New Mexico.....	.....	.....	11,000.00	9,815.15
Legislative, executive, and judicial.....	.....	.....	11,000.00	9,800.00
Deficiency.....	.....	.....	.....	15.15
Alaska—Legislative, executive, and judicial.....	17,250.00	14,150.00	14,150.00	12,500.00
Hawaii.....	14,500.00	44,000.00	14,500.00	51,262.03
Legislative, executive, and judicial.....	14,500.00	44,000.00	14,500.00	39,634.90
Deficiency.....	.....	.....	.....	3,000.00
Miscellaneous.....	.....	.....	.....	8,627.13
Grand total.....	1,110,624,372.27	1,067,566,954.94	912,972,709.54	889,306,456.37
Less amounts expended by executive departments but payable from the revenues of the District of Columbia.....	583,795.06	502,201.90	419,728.12	417,003.83
Total payable from Federal revenues.....	1,110,040,577.27	1,067,064,753.04	912,552,981.42	888,949,452.44

BUDGET STATEMENT NO. 13.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by functions.

[For a functional grouping of these items see budget statement 15; for a further analysis see appendix 1, schedule 6. In the following statement the subtotals precede the items that make them up.]

Organization units and functions.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
The Congress.....	\$9,967,463.22	\$10,496,324.77	\$10,485,467.64	\$11,083,546.46
The Senate:				
Legislation.....	1,769,716.50	1,801,346.50	1,777,868.78	1,855,047.93
Election of President and Vice President (conveying electoral vote).....	4,886,420.25	14,000.00		
House of Representatives—Legislation.....	1,912,773.72	4,716,973.70	4,746,361.39	4,927,493.10
Joint committees and commissions and joint legislative expenses—Legislation.....	178,900.00	1,893,570.00	2,511,329.66	2,223,410.27
Office of Superintendent of Capitol Building and Grounds—Acquisition, maintenance, and operation of lands and buildings for office purposes.....	78,450.00	951,757.00	520,528.17	861,975.09
Capitol police—Legislation (policing of legislative buildings and grounds).....	251,424.00	78,450.00	77,256.98	83,682.46
Government Printing Office.....		238,364.00	237,201.75	223,978.56
Superintendent of documents—Distribution of public documents.....		3,600.00		
Printing Office proper—Contracting for, purchasing, manufacturing, and inspecting supplies, etc., for general Government purposes ¹	849,885.00	795,863.82	797,891.15	838,066.42
Library of Congress.....				
Acquisition, maintenance, and operation of lands and buildings for office and other purposes.....	113,885.00	102,867.97	116,981.79	166,455.25
Conduct of general reference library.....	593,300.34	556,268.00	547,514.00	562,510.35
Granting * * * copyrights.....	142,699.66	136,737.80	133,394.76	130,100.82
National Botanic Garden—Promotion of public education and recreation.....	30,893.75	32,393.75	27,029.76	29,892.63
The President.....	449,040.00	206,056.66	621,484.47	457,803.21
The Executive Office—General executive direction and control.....	199,040.00	200,056.66	194,137.31	194,762.30
The Tariff Board—Legislation (investigations relative to tariff rates).....		11,000.00	280,128.92	202,706.78
Commission on Economy and Efficiency—General executive direction and control (investigation of methods of transacting public business).....	250,000.00	85,000.00	124,300.07	46,742.76
Second-Class Mail Commission—Postal and other communication service (investigation of postal rates).....			17,459.67	1,116.28
Railroad Securities Commission—Regulation of interstate commerce (investigations relative to issuance of stocks and bonds by railroad corporations).....			5,368.50	12,475.09
The judiciary.....	5,408,101.00	5,234,003.89	5,119,918.33	4,979,750.13
United States Supreme Court—Adjudication.....	217,200.00	224,700.00	202,908.64	179,632.82
Court of Customs Appeals—Adjudication (determination of controversies arising under customs laws).....	70,990.00	71,080.00	67,336.70	73,462.68

¹ With the exception of the small amount that was not allotted in 1913, the cost of operating the Government Printing Office has been charged to the branches of the Government service for whose account the work was done, or it is estimated will be done, under actual or proposed allotments.

BUDGET STATEMENT NO. 13—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by functions.

	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Organization units and functions.				
The judiciary—Continued.				
United States Commerce Court—Adjudication (determination of controversies arising under rulings of Interstate Commerce Commission).....	\$54,500.00	\$45,888.89	\$62,373.98	\$35,804.18
Court of Claims—Adjudication (determination of claims against the Government).....	96,860.00	93,480.00	92,430.98	87,651.23
Circuit courts of appeals and circuit, district and Territorial courts—Adjudication (determination of controversies arising under United States laws except in the District of Columbia).....	4,694,611.00	4,574,465.00	4,459,632.12	4,292,253.74
District of Columbia courts—Adjudication (determination of controversies arising in the District of Columbia).....	273,940.00	224,440.00	235,235.91	310,945.48
Department of State (and various international commissions and enterprises).....	4,653,372.61	4,559,767.85	4,258,409.41	4,478,977.28
Legislation (compilation of laws).....	4,005.00	4,005.00	4,001.00	4,002.50
Departmental administration and other general business.....	267,822.00	257,282.00	263,620.86	263,230.32
Election of President and Vice President (certification of presidential electors).....		1,500.00		
Promotion of friendly relations with foreign nations and protection of American interests abroad.....	4,331,098.20	4,196,810.00	3,920,466.32	4,151,821.19
Regulation of commerce (transportation and communication).....	7,000.00	15,900.00		
Granting patents and copyrights.....	2,895.00	2,895.00	2,895.00	12,131.85
Fixing standards of measurement.....	13,400.00	23,400.00	6,406.53	2,886.00
Promotion of agriculture * * *	8,500.00	3,500.00	4,326.45	6,088.28
Promotion of trading * * *	725.00	725.00	694.11	2,224.51
Providing facilities for transportation.....	125.00	125.00	113.36	662.68
Promotion of interests of laboring classes.....	2,000.00	2,000.00	623.52	100.00
Care and education of the * * * delinquent.....	9,956.00	9,956.00	2,211.68	1,905.70
Promotion of public education and recreation and of art and pure science.....	5,846.41	42,669.85	53,050.58	2,210.52
Promotion and protection of the public health.....				31,074.73
Department of the Treasury.....	136,306,557.92	144,782,143.83	78,891,994.47	76,036,402.11
Executive direction and control (general accounting and auditing).....	1,947,010.00	1,982,146.75	1,995,178.82	2,129,307.07
Departmental administration and other general business.....	277,730.00	333,384.50	266,296.36	592,451.60
Administration of the national finances.....	101,490,273.34	101,481,885.88	40,984,982.79	39,815,874.08
Acquisition, maintenance, and operation of lands and buildings for office purposes (Federal buildings outside of Washington).....	18,789,630.82	27,771,888.64	22,863,892.91	20,528,056.64
Acquisition, maintenance, and operation of lands and buildings for office purposes (Treasury Department building).....	356,207.00	266,204.28	269,557.70	263,766.99
Contracting for purchasing, manufacturing, and inspecting supplies for general Government use (including checks drafts, etc.).....	181,116.17	140,425.23	138,120.78	132,782.17
Contracting for purchasing, manufacturing, and inspecting supplies for general Government use (contracting for equipment and supplies—General Supply Committee).....	35,470.00	10,520.00	10,452.85	8,952.02

Regulation of * * * banking.....	178,580.00	179,080.00	175,895.81	181,349.82
Providing a medium of exchange.....	4,584,554.69	5,168,325.22	5,188,260.49	4,998,011.69
Providing facilities for transportation (coast patrol and marine rescue work).....	5,390,720.00	5,138,856.30	4,870,976.10	5,308,477.78
Care and education of the dependent and defective (blind, and sufferers from volcano).....	10,000.00	40,000.00	10,000.00	10,000.00
Promotion and protection of the public health.....	3,065,266.00	2,269,426.73	2,118,380.36	2,067,372.31
Department of War.....	199,195,018.28	189,465,657.75	155,132,061.86	153,973,874.53
General executive direction and control (investigation of administration of Reclamation Service).....				6,966.66
Departmental administration and other general business.....	9,211,476.27	8,151,934.25	8,481,889.18	8,477,072.19
Acquisition, maintenance, and operation of lands and buildings for office and other purposes (public buildings and grounds at Washington).....	478,493.56	371,334.43	340,237.69	325,288.27
National defense by land.....	102,556,164.95	99,744,056.64	94,742,590.14	98,565,388.40
Expenditures on account of past military services.....	12,441,228.19	12,671,281.06	13,024,553.53	12,979,546.12
Promotion of friendly relations with foreign nations * * * (relief of famine in China).....			6,248.49	38,188.40
Providing facilities for transportation (improvement of rivers and harbors, operation and care of canals, survey of the Lakes, etc.).....	79,878,047.73	66,734,099.01	36,025,903.31	32,162,374.46
Postal and other communication service (Washington-Alaska cable and telegraph system).....	361,473.66	360,280.52	459,522.98	386,506.43
Promotion of public education and recreation (parks, monuments, etc.).....	550,249.64	596,059.37	401,993.87	497,700.39
Care of * * * dependent (sufferers from flood, storm, and earthquake).....	717,884.28	836,628.27	990,096.48	406.34
Aid in local government (District of Columbia, Alaska, and insular possessions).....			659,026.39	534,436.87
Department of Justice.....	5,768,097.84	5,141,763.87	5,120,348.98	4,947,704.92
Departmental administration and other general business.....	233,640.00	239,183.29	215,501.82	218,808.93
Departmental administration and other general business (for other departments).....	78,420.00	77,720.00	77,859.77	73,461.15
Acquisition, maintenance, and operation of lands and buildings for office purposes (department buildings).....	40,620.00	40,620.00	40,237.63	35,120.00
Legal advice and representation for the Government, detection of crimes and offenses, and collection of evidence.....	3,858,890.00	3,586,952.58	3,569,783.08	3,313,193.24
Care and education of the * * * delinquent.....	1,556,527.84	1,197,288.00	1,216,966.68	1,307,061.60
Post Office Department.....	284,141,018.00	271,608,550.26	250,154,310.20	240,208,410.80
Departmental administration and other general business.....	7,017,779.70	6,500,418.00	5,725,875.18	6,010,096.38
Acquisition, maintenance, and operation of lands, buildings, etc., for general Government purposes.....	240,768.00	206,518.00	202,281.24	214,069.21
Providing facilities for transportation (mail subsidies).....	276,622,470.30	264,641,014.26	243,983,758.91	185,912.46
Postal * * * service.....	152,696,008.53	126,836,305.40	134,299,250.79	233,796,332.75
Department of the Navy.....				118,987,722.49
Departmental administration and other general business.....	2,306,061.10	2,268,640.42	2,091,029.94	1,952,730.45
National defense by sea.....	146,615,691.43	121,035,508.73	128,998,264.55	113,773,072.40
Expenditures on account of past military services.....	3,804,856.00	3,432,156.25	3,091,953.07	3,068,404.29
Promotion of * * * fisheries (operation of vessels).....	90,000.00	90,000.00	88,006.78	93,837.16
Providing facilities for transportation (Lighthouse Service).....	10,000.00	10,000.00	30,306.45	79,678.19

¹ Entire reported cost of the office of the Secretary, General Staff, and Adjutant General's, Inspector General's, and Quartermaster General's Departments in and out of Washington, as well as a part of the administrative costs at military headquarters.

² Does not include pay of supervisor of New York Harbor nor of officers detailed for work on the Panama Canal (something over \$10,000 a year in all).

BUDGET STATEMENT NO. 13—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by functions.

Organization units and functions.	Estimated expenditures for—			Actual expenditures for—	
	1914	1913		1912	1911
Department of the Interior:					
The department proper:	\$230, 216, 066. 50	\$204, 528, 564. 07		\$189, 887, 027. 16	\$193, 075, 238. 30
Departmental administration and other general business:	450, 371. 33	387, 586. 33		308, 347. 38	366, 833. 81
Acquisition, maintenance, and operation of lands and buildings for general Government purposes:	523, 835. 00	164, 741. 07		152, 861. 31	174, 704. 06
Inspecting and testing supplies for general Government use (coal):	153, 990. 76	170, 418. 11		143, 685. 98	144, 042. 89
Preparation of maps * * * for general Government use:	23, 300. 00	23, 300. 00		22, 000. 00	22, 423. 00
Expenditures on account of past military services (pensions):	187, 346, 724. 05	167, 215, 384. 89		155, 440, 308. 63	159, 838, 457. 64
Granting patents:	2, 095, 981. 23	1, 933, 881. 23		2, 025, 731. 73	1, 941, 435. 12
Promotion of agriculture, forestry, and fisheries, and care and utilization of the public domain:	19, 265, 976. 73	18, 790, 268. 37		15, 910, 304. 50	14, 367, 051. 58
Promotion of * * * mining:	441, 300. 08	166, 391. 48		97, 222. 12	100, 431. 16
Promotion and protection of interests of the laboring classes (mine-accident work):	560, 552. 94	394, 492. 53		375, 736. 04	371, 319. 57
Promotion of public * * * education and recreation:	3, 029, 575. 69	3, 029, 575. 69		2, 899, 645. 55	2, 578, 839. 01
Care and education of Indians and other wards of the Nation:	14, 018, 907. 41	11, 121, 186. 29		11, 333, 715. 73	11, 865, 352. 69
Aid in local government (work for Alaska, Arizona, New Mexico, and Hawaii, and contributions to roads and schools in States):	345, 017. 07	387, 719. 32		440, 910. 71	598, 032. 85
Institutions under the supervision of the department:					
Promotion of public education, * * * etc. (education of the negro):	185, 435. 00	92, 000. 00		92, 900. 00	104, 700. 00
Promotion and protection of the public health (medical care of the negro):	107, 540. 00	64, 840. 00		61, 147. 24	53, 895. 64
Care and education of the defective, dependent, and delinquent (deaf and insane):	1, 053, 809. 00	586, 776. 16		516, 510. 24	547, 715. 28
Department of Agriculture:	24, 706, 012. 72	25, 422, 293. 27		19, 669, 338. 89	18, 793, 633. 10
Departmental administration and other general business:	754, 145. 00	762, 905. 00		714, 106. 18	653, 794. 77
Acquisition, maintenance, and operation of lands and buildings for office purposes (department buildings):	219, 609. 00	214, 360. 14		192, 807. 86	172, 865. 83
Inspecting and testing supplies for general Government use (office supplies, etc.):	40, 250. 82	30, 522. 06		37, 831. 23	35, 100. 88
Regulation of commerce (enforcement of 28-hour law for prevention of cruelty to animals):	3, 588. 53	3, 594. 96		3, 872. 38	3, 554. 96
Meteorological research and weather forecasting (including flood prediction):	1, 712, 480. 00	1, 866, 680. 00		1, 618, 097. 94	1, 515, 004. 48
Promotion of agriculture and forestry and care and utilization of the public domain:	16, 229, 381. 08	17, 138, 156. 78		12, 470, 366. 95	12, 083, 557. 16
Promotion of trading, etc. (investigating foreign requirements regarding American food products):	4, 838. 32	4, 910. 26		4, 783. 11	5, 621. 52
Providing facilities for transportation (good roads):	398, 440. 00	711, 620. 00		163, 776. 16	115, 021. 70
Promotion and protection of the public health * * * etc. (meat inspection, enforcement of pure foodlaw, etc.):	4, 549, 070. 07	4, 093, 802. 85		3, 981, 510. 70	3, 702, 917. 27
Aid in local government (contributions to States for roads and schools):	791, 000. 00	786, 710. 31		482, 376. 18	506, 194. 83
Department of Commerce and Labor:	17, 163, 404. 62	15, 784, 204. 75		15, 375, 758. 49	20, 885, 518. 96
Departmental administration and other general business:	216, 446. 00	181, 235. 00		172, 023. 61	164, 660. 95
Acquisition, maintenance, and operation of lands and buildings for office purposes (department buildings):	161, 554. 00	156, 636. 00		193, 704. 54	208, 252. 26
Inspecting and testing supplies and equipment for general Government use (office supplies and equipment, etc.):	132, 706. 00	115, 300. 00		97, 249. 00	84, 992. 00

Preparation and distribution of * * * personnel lists for general Government use (Official Register).....	10,000.00	25,506.87	11,715.22
Adjudication (of rights to naturalization and of claims under workmen's compensation act).....	333,912.33	250,452.56	238,391.24
Promotion of friendly relations with foreign nations (marking international boundary).....	10,560.00	15,700.00	15,390.00
Regulation of commerce (investigation of manufacturing and trading corporations and regulation of navigation).....	1,044,490.00	914,106.76	872,346.42
Collecting data regarding population and other general statistical information.....	766,060.00	1,900,310.00	7,544,946.08
Fixing standards of measurement.....	608,600.00	470,798.63	339,167.39
Promotion of agriculture, forestry, and fisheries.....	1,773,281.82	1,389,262.80	1,341,398.68
Promotion of trading, etc. (information service).....	475,800.00	375,160.00	286,610.36
Providing facilities for navigation (lights, buoys, etc., and charts).....	7,781,873.18	6,937,886.45	6,394,491.15
Promotion of interests of laboring classes (including regulation of immigration).....	3,802,127.29	3,790,262.72	3,248,940.41
Promotion and protection of the public health, etc. (collection of vital statistics).....	96,620.00	102,120.00	134,216.80
Care of dependent (relief in remote regions).....	150.00		
Other Government establishments.....	33,899,702.23	58,277,125.02	36,092,385.35
Civil Service Commission—General executive direction and control (examination and certification of applicants for civil appointments).....	440,075.00	360,015.00	328,439.86
Interstate Commerce Commission—Regulation of commerce.....	1,790,000.00	1,840,813.68	1,395,401.92
Smithsonian Institution—Promotion of public education and recreation, and of art and pure science.....	988,935.12	758,595.12	1,031,123.62
Maintenance of museum, zoological park, institutions for research, etc).....	30,174,432.11	54,771,719.36	33,100,941.79
Ischmian Canal Commission—Providing facilities for transportation.....	8,800.00	5,000.00	9,555.09
Commission of Fine Arts—Promotion of public education and recreation, and of art.....	10,000.00	10,000.00	6,018.03
Board of Arbitration on Interstate Commerce Controversies—Promotion and protection of the interests of the laboring classes.....	162,500.00	175,320.00	212,005.04
Superintendent of the State, War and Navy Building—Acquisition, maintenance, and operation of lands and buildings for office purposes.....	300,000.00	25,000.00	
Alaska Railroad Commission—Local government.....	26,000.00	24,642.85	
Lincoln Memorial Commission—Promotion of public education, etc.....	26,000.00	46,019.01	8,900.00
Grant Memorial Commission—Promotion of public education, etc.....		250,000.00	
Perry's Victory Centennial Commission—Promotion of public education, etc.....		10,000.00	
International Irrigation Congress—Promotion of agriculture, etc.....			
Districts and Territories.....	6,124,508.80	5,134,223.55	5,385,488.63
District of Columbia—Local government (contributions out of Federal revenues only).....	6,092,758.80	5,076,073.55	5,301,843.86
Arizona—Local government.....			10,067.59
New Mexico—Local government.....			9,815.15
Alaska—Local government.....	17,250.00	14,150.00	12,500.00
Hawaii—Local government.....	14,500.00	44,000.00	51,262.08
Grand total.....	1,110,624,372.27	1,067,566,954.94	889,366,456.27
Less amounts expended by executive departments but payable from the revenues of the District of Columbia.....	583,795.00	502,201.90	417,003.83
Total payable from Federal revenues.....	1,110,040,577.27	1,067,064,753.04	888,949,452.44

BUDGET STATEMENT NO. 14.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by character of expenditure.

[In the following statement the subtotals precede the items that make them up. The items making up the grand total are indicated by boldface type. The items making up the boldface subtotals are in roman type, as are also those making up roman subtotals of two grades. The relations of these two grades of roman subtotals are shown by the indentation of the items from the margin of the table, items indented the same distance being coordinate. All subtotals are marked by an underscore.]

Organization units and character of expenditure.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
The Congress	\$9,967,463.22	\$10,496,324.77	\$10,095,467.64	\$11,063,546.46
The Senate	1,769,716.50	1,815,346.50	1,777,868.78	1,855,047.93
Current expenses	1,757,716.50	1,775,046.50	1,757,781.72	1,770,945.68
Overhead and operating expenses	1,753,216.50	1,768,746.50	1,750,683.86	1,766,146.12
Upkeep of property	4,500.00	6,300.00	7,097.86	4,799.56
Acquisition of property—Equipment	12,000.00	17,800.00	14,537.06	7,387.25
Other expenditures—Pensions, retirement salaries, etc .....	.....	22,500.00	5,550.00	76,715.00
House of Representatives	4,885,420.25	4,716,979.70	4,746,361.39	4,927,493.10
Current expenses	4,877,920.25	4,627,979.70	4,714,489.87	4,839,681.18
Overhead and operating expenses	4,876,920.25	4,626,817.13	4,711,884.77	4,839,681.18
Upkeep of property	1,000.00	1,162.57	2,605.10	.....
Acquisition of property—Equipment	17,500.00	14,000.00	29,186.52	13,906.92
Other expenditures—Pensions, retirement salaries, etc .....	.....	75,000.00	2,685.00	73,905.00
Joint committees and commissions and joint legislative expenses—Current expenses	1,912,773.72	1,863,570.00	2,511,329.66	2,223,410.27
Office of Superintendent of Capitol Building and Grounds	178,900.00	951,757.00	520,528.17	861,975.09
Current expenses	176,100.00	427,532.00	361,741.53	480,471.99

Overhead and operating expenses.....	160,461.00	411,926.00	337,800.47	320,250.28
Upkeep of property.....	15,049.00	15,606.00	23,941.06	160,221.71
Acquisition of property.....	2,800.00	506,725.00	142,786.64	379,866.96
Land.....		500,000.00		380.30
Buildings.....			81,168.78	179,246.55
Other improvements to land.....				4,231.26
Equipment.....	2,800.00	6,725.00	61,617.86	196,008.85
Other expenditures.....		17,500.00	16,000.00	1,636.14
Court awards.....				1,636.14
Unclassified.....		17,500.00	16,000.00	
Capital police—Current expenses.....	78,450.00	78,450.00	77,256.98	83,682.46
Government Printing Office—Superintendent of documents.....	251,424.00	238,364.00	237,201.75	223,978.56
Current expenses.....	250,421.00	237,413.00	236,255.90	221,956.71
Overhead and operating expenses.....	246,823.00	234,002.00	232,861.05	220,689.33
Upkeep of property.....	3,598.00	3,411.00	3,394.85	1,267.38
Acquisition of property—Equipment.....	1,003.00	951.00	945.85	2,021.85
Government Printing Office (Printing Office proper)—Current expenses.....		3,600.00		
Library of Congress.....	849,885.00	795,863.82	797,891.15	858,066.42
Current expenses.....	719,385.00	679,830.85	664,878.79	683,124.70
Overhead and operating expenses.....	611,785.00	574,680.85	560,086.54	578,587.41
Upkeep of property.....	107,600.00	105,150.00	104,782.25	104,537.29
Acquisition of property.....	130,500.00	116,032.97	133,012.36	174,941.72
Buildings.....		3,882.97	4,800.00	29,906.46
Other improvements to land.....	5,000.00		11,590.31	7,068.67
Equipment.....	124,000.00	111,560.00	117,190.58	135,537.60
Unspecified.....	1,500.00	650.00	2,422.47	2,428.99
National Botanic Garden—Current expenses.....	30,893.75	32,393.75	27,029.76	29,802.63
Overhead and operating expenses.....	24,893.75	25,393.75	20,029.76	22,892.63
Upkeep of property.....	6,000.00	7,000.00	7,000.00	7,000.00

BUDGET FOR 1914 SUBMITTED TO CONGRESS.

BUDGET STATEMENT NO. 14—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by character of expenditure.

Organization units and character of expenditure.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
The President.....				
The Executive Office—Current expenses.....	\$449,040.00	\$296,066.66	\$621,434.47	\$457,803.21
Overhead and operating expenses.....				
Upkeep of property.....	199,040.00	200,056.66	194,137.31	194,762.30
The Tariff Board—Current expenses.....	188,640.00	187,656.66	181,737.31	182,362.30
	12,400.00	12,400.00	12,400.00	12,400.00
Commission on Economy and Efficiency.....		11,000.00	280,128.92	202,708.78
	250,000.00	85,000.00	124,390.07	45,742.76
Current expenses.....	247,000.00	84,500.00	121,679.71	42,818.97
Overhead and operating expenses.....				
Upkeep of property.....	246,800.00	84,450.00	121,553.71	42,811.47
	200.00	50.00	126.00	7.50
Acquisition of property—Equipment.....	3,000.00	500.00	2,710.36	3,922.79
Commission to Investigate Cost of Second-Class Mail—Current expenses.....			17,459.67	1,116.28
Railroad Securities Commission—Current expenses.....			5,368.50	12,475.09
The judiciary.....	5,408,101.00	5,234,003.89	5,119,818.33	4,979,760.13
United States Supreme Court.....	217,200.00	224,700.00	202,908.64	179,632.82
Current expenses.....	211,800.00	219,300.00	197,658.43	175,606.46
Overhead and operating expenses.....				
Upkeep of property.....	211,000.00	218,500.00	196,658.43	175,306.45
	800.00	800.00	800.00	300.00
Acquisition of property—Equipment.....	5,400.00	5,400.00	5,250.21	4,026.37
Court of Customs Appeals.....	70,990.00	71,030.00	67,336.70	73,462.68

Current expenses.....	69,590.00	69,590.00	66,686.30	69,611.34
Overhead and operating expenses.				
Upkeep of property.....	69,390.00	69,390.00	66,686.30	69,611.34
Acquisition of property—Equipment.....	1,400.00	1,440.00	650.40	3,861.34
United States Commerce Court.....	54,500.00	45,888.89	62,373.98	35,804.18
Current expenses.....	51,350.00	42,738.89	46,122.62	16,052.91
Overhead and operating expenses.				
Upkeep of property.....	51,235.00	42,623.89	45,636.12	16,052.91
Acquisition of property—Equipment.....	115.00	115.00	487.50	
Court of Claims.....	3,150.00	3,150.00	16,251.36	19,751.27
Current expenses.....	96,880.00	98,480.00	92,430.98	87,651.23
Overhead and operating expenses.				
Upkeep of property.....	94,960.00	92,580.00	91,485.79	83,346.91
Acquisition of property—Equipment.....	94,460.00	91,480.00	90,996.68	82,395.83
District of Columbia courts.....	500.00	1,100.00	489.11	951.08
Current expenses.....	1,900.00	900.00	945.19	4,304.32
Overhead and operating expenses.				
Upkeep of property.....	273,940.00	224,440.00	235,235.91	310,945.48
Acquisition of property.....	232,300.00	223,700.00	233,918.27	217,686.48
Buildings.....	227,090.00	218,490.00	223,732.64	207,513.36
Equipment.....	5,210.00	5,210.00	10,185.63	10,173.12
Circuit courts of appeals, and circuit, district, and Territorial courts.....	41,640.00	740.00	1,317.64	98,289.00
Buildings.....	40,900.00		467.60	64,208.05
Equipment.....	740.00	740.00	850.04	29,080.95
Current expenses.....	4,894,611.00	4,574,465.00	4,459,632.12	4,292,253.74
Overhead and operating expenses.				
Upkeep of property.....	4,394,225.00	4,401,725.00	4,234,085.19	4,145,451.48
Acquisition of property—Equipment.....	4,383,735.00	4,401,235.00	4,233,432.81	4,140,824.72
Other expenditures—Pensions, retirement salaries, etc.....	490.00	490.00	652.88	4,626.76
Current expenses.....	150,386.00	32,740.00	92,885.82	28,745.31
Overhead and operating expenses.				
Upkeep of property.....	140,000.00	140,000.00	132,661.11	118,066.95

LIBRARY

MAY 5 1945

DEPT. OF
AGRIC. ECON.

BUDGET STATEMENT NO. 14—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by character of expenditure.

Organization units and character of expenditure.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Executive departments.	\$1,054,775,557.02	\$989,129,221.05	\$852,788,500.34	\$831,387,482.49
State, and various international commissions and undertakings.	4,653,372.61	4,559,767.85	4,258,409.41	4,478,977.28
Current expenses	4,590,865.11	4,503,486.50	4,116,607.69	4,400,134.52
Overhead and operating expenses	4,570,837.97	4,485,318.58	4,098,488.39	4,380,376.58
Upkeep of property	20,027.14	18,167.98	18,119.30	19,757.94
Acquisition of property	62,507.50	56,281.29	141,801.72	78,842.76
Buildings.	1,000.00	1,000.00	19,248.62	330.12
Other improvements to land.	61,507.50	55,281.29	114,861.87	78,512.64
Equipment.	136,306,557.92	144,782,143.83	78,891,994.47	76,036,402.11
Treasury.	38,717,755.14	38,205,369.19	37,966,311.95	37,697,146.09
Current expenses	36,882,257.92	36,555,330.98	36,193,234.51	35,926,602.52
Overhead and operating expenses.	1,835,497.22	1,650,038.21	1,775,077.44	1,770,543.57
Upkeep of property.	13,688,224.18	22,825,924.64	17,836,441.20	16,057,856.12
Acquisition of property	69,000.00	1,244,439.00	3,269,577.42	2,197,313.41
Land.	9,568,588.00	16,778,197.99	10,893,311.08	8,767,229.15
Buildings.	1,836,435.82	2,908,515.70	2,138,256.42	2,845,671.14
Other improvements to land	2,211,000.36	1,891,871.95	1,515,059.87	2,266,948.67
Equipment.	3,200.00	2,990.00	20,235.81	119,806.85
Stores (increase or decrease).	83,900,578.60	89,750,850.00	23,089,241.32	22,281,399.90
Other expenditures.	60,685,000.00	60,650,000.00	120,616.03	246,496.35
Principal of debt.	22,860,000.00	22,775,000.00	22,616,300.48	21,311,334.12
Interest on debt and other obligations.	220,578.60	214,100.00	214,734.32	221,183.42
Contingent fund.	135,000.00	110,000.00	135,308.71	207,213.30
Compensation of officers and employees.				
Pension and retirement salaries, etc.				
Subsidies, grants, contributions, etc.				

War.....	199,195,018.28	189,465,657.75	155,129,061.86	153,973,874.53
Current expenses.....	96,264,901.30	98,556,766.10	97,042,749.79	98,378,438.01
Overhead and operating expenses	58,827,238.62	59,904,864.39	59,641,660.16	59,900,749.92
Upkeep of property.....	7,437,662.88	8,651,891.71	7,401,099.63	8,477,688.09
Acquisition of property.....	57,124,181.21	56,220,491.24	33,355,584.45	32,140,058.77
Land.....	106,200.00	666,914.29	518,054.59	138,950.06
Buildings.....	3,804,111.16	1,676,190.77	1,819,487.46	2,989,942.11
Other improvements to land and to waterways	37,975,971.57	37,788,464.31	19,229,154.24	16,088,283.72
Equipment.....	10,027,871.03	11,331,631.84	10,522,434.45	10,555,621.98
Stores.....	4,425,349.44	4,262,473.36	1,927,394.07	2,358,087.41
Work in progress.....	115,522.47	2,008,721.00	1,076,568.46	2,126,568.47
Unclassified.....	669,155.54	707,637.67	411,918.10	535,531.96
Other expenditures.....	7,245,051.48	7,541,180.31	7,478,520.16	7,167,811.32
Interest on debt and other obligations	190,000.00	190,000.00	187,040.07	244,233.36
Court awards.....	491.48	266,120.31	22,416.03	111,696.29
Pensions, retirement salaries, etc.....	5,854,560.00	5,885,060.00	6,026,527.32	5,594,574.53
Subsidies, grants, contributions, etc.....	1,200,000.00	1,200,000.00	1,242,536.74	1,217,407.14
Unclassified expenditures.....	38,560,884.29	27,137,230.10	17,255,207.46	16,287,566.43
Justice.....	6,768,097.84	5,141,763.87	5,120,348.98	4,947,704.92
Current expenses.....	5,313,903.00	4,941,661.47	4,882,353.22	4,688,743.17
Overhead and operating expenses	5,278,136.75	4,910,357.22	4,848,504.52	4,615,251.28
Upkeep of property.....	35,766.25	31,304.25	35,848.70	73,491.89
Acquisition of property.....	454,194.84	200,102.40	237,995.76	258,961.75
Land.....	41,000.00			
Buildings.....	388,401.84	177,000.00	210,509.84	237,816.97
Equipment.....	24,793.00	23,102.40	27,485.92	21,144.78
Post Office.....	284,141,018.00	271,608,550.26	250,154,310.29	240,208,410.80
Current expenses.....	282,901,953.88	270,137,045.01	249,236,084.90	239,417,006.05
Overhead and operating expenses	282,846,558.88	270,089,845.01	249,190,048.07	239,386,455.73
Upkeep of property.....	55,400.00	47,200.00	46,636.83	31,150.32

¹ Decrease in stores; deduction from total expenditures.

² Decrease in work in progress; deduction from total expenditures.

BUDGET STATEMENT NO. 14—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by character of expenditure.

Organization units and character of expenditures.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Executive departments—Continued.				
Post Office—Continued.				
Acquisition of property—Equipment.....	\$879,059.12	\$1,149,505.25	\$622,068.68	\$572,927.15
Other expenditures.....	360,000.00	322,000.00	296,556.71	217,877.60
Subsidies, grants, contributions, etc.....	280,000.00	280,000.00	242,304.96	185,912.46
Indemnities for loss of registered mail.....	100,000.00	62,000.00	54,151.75	31,966.14
Navy.....	152,626,008.53	126,836,305.40	134,299,250.79	118,987,722.49
Current expenses.....	86,110,192.03	82,449,759.65	81,398,536.72	79,128,015.65
Overhead and operating expenses.....	75,898,199.03	72,337,289.65	71,437,281.53	69,427,885.36
Upkeep of property.....	10,211,993.00	10,112,470.00	9,961,275.19	9,700,120.29
Acquisition of property.....	62,485,956.00	40,525,852.00	49,409,151.96	36,474,404.29
Land.....				
Buildings.....	3,619,055.00	75,590.00	291,068.66	265,675.64
Other improvements to land.....	8,200.00	4,017,145.00	7,375,919.37	1,232,639.55
Equipment.....	56,388,701.00	34,183,117.00	39,039,139.72	7,846,081.55
Stores.....	2,500,000.00	2,260,000.00	2,703,024.21	24,395,685.19
Other expenditures.....	3,979,860.50	3,810,683.75	3,416,154.69	2,734,322.36
Interest.....	42,568.00	63,267.00	40,302.64	8,303,733.24
Pensions, retirement salaries, etc.....	3,937,292.50	3,747,426.75	3,375,852.05	27,510.08
Unclassified.....	50,000.00	50,000.00		3,336,273.16
Interior.....	230,216,066.50	204,528,564.07	189,887,027.16	21,519.31
Current expenses.....	22,405,247.17	19,752,861.33	19,043,133.82	193,075,238.30
Overhead and operating expenses.....	20,947,236.18	18,446,556.58	17,968,600.06	18,898,362.27
Upkeep of property.....	1,468,010.99	1,306,304.75	1,074,533.76	17,930,366.36
				1,967,985.91

Acquisition of property.....	18,363,299.33	16,695,134.68	13,040,877.46	12,167,183.12
Land.....	362,000.00	304,000.00	386,494.01	297,637.07
Buildings.....	2,613,086.61	737,604.36	1,110,345.55	631,007.18
Other improvements to land.....	14,072,341.64	13,445,837.54	10,379,573.06	9,870,210.05
Equipment.....	1,495,867.08	1,107,792.78	1,120,783.99	1,253,804.81
Stores.....			38,450.85	134,524.01
Other expenditures.....	189,447,520.00	169,180,568.06	157,802,955.88	162,004,692.91
Interest.....	1,700,000.00	1,700,000.00	1,198,833.71	1,033,957.33
Court awards.....			6,843.45	139,698.08
Pensions, retirement salaries, etc.....	185,000,000.00	164,500,000.00	152,986,433.72	157,325,160.35
Subsidies, grants, contributions, etc.....	2,700,000.00	2,715,000.00	2,732,716.20	2,497,855.76
Per capita payments to Indians (not including payments from interest and trust funds).....	47,520.00	213,520.00	879,388.80	983,021.39
Agriculture.....	24,706,012.72	25,422,263.27	19,669,338.89	18,793,633.10
Current expenses.....	19,913,720.67	18,689,839.76	16,327,806.87	16,158,865.94
Overhead and operating expenses.....	19,692,809.47	18,476,785.48	16,121,608.45	15,966,372.89
Upkeep of property.....	220,911.20	213,064.30	206,200.42	192,493.05
Acquisition of property.....	2,801,292.05	4,741,923.51	1,419,155.84	688,572.33
Land.....	1,830,700.00	3,775,873.21	17,775.00	
Buildings.....	430,456.00	447,620.03	923,737.46	296,978.12
Other improvements to land.....	4,500.00	18,150.00	3,123.10	1,666.95
Equipment.....	535,636.05	500,280.27	474,520.28	389,927.26
Other expenditures—Subsidies, grants, contributions, etc.....	1,991,000.00	1,990,500.00	1,922,376.18	1,946,194.83
Commerce and Labor.....	17,163,404.62	15,784,204.75	15,375,758.49	20,885,518.96
Current expenses.....	13,993,833.21	13,390,431.75	13,867,346.58	19,356,381.36
Overhead and operating expenses.....	12,673,862.21	12,172,560.75	12,608,141.33	18,224,216.92
Upkeep of property.....	1,269,971.00	1,217,871.00	1,259,205.25	1,132,164.44
Acquisition of property.....	3,189,571.41	2,391,130.45	1,508,411.91	1,529,137.60
Land.....	114,275.00	90,774.20	31,437.00	19,488.80
Buildings.....	835,700.00	1,154,410.73	752,796.11	430,641.99
Other improvements to land.....	731,550.00	365,871.20	113,629.57	310,138.67
Equipment.....	1,508,046.41	788,190.05	599,330.85	761,110.60
Unclassified.....		1,884.27	11,218.38	7,757.54
Other expenditures.....	40,000.00	2,642.55		
Court awards.....	40,000.00			
Compensation for injuries and losses.....		2,642.55		

BUDGET STATEMENT NO. 14—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by character of expenditure.

Organization units and character of expenditures.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Other Government establishments.				
Civil Service Commission.....	\$33,899,702.23	\$58,277,125.02	\$37,933,029.71	\$38,092,385.35
Current expenses.....	440,075.00	360,015.00	352,277.46	328,439.86
Overhead and operating expenses.....	429,270.00	354,033.00	346,887.37	325,730.31
Upkeep of property.....	428,720.00	353,483.00	346,200.63	325,362.68
Acquisition of property.....	550.00	550.00	686.74	367.63
Buildings.....	10,805.00	5,982.00	5,390.09	2,709.55
Equipment.....	10,805.00	4,000.00	.....	.....
Interstate Commerce Commission.....	1,790,000.00	1,840,813.68	1,578,508.90	1,395,401.92
Current expenses.....	1,770,750.00	1,819,063.68	1,555,696.21	1,375,174.79
Overhead and operating expenses.....	1,768,647.00	1,816,760.68	1,554,046.36	1,372,071.98
Upkeep of property.....	2,103.00	2,303.00	1,649.85	3,102.86
Acquisition of property.....	19,150.00	21,650.00	22,812.69	20,215.75
Equipment.....	19,150.00	21,650.00	12,986.60	16,671.89
Stores (increase or decrease).....	.....	.....	9,826.09	3,543.86
Other expenditures—Medals.	100.00	100.00	.....	11.38
Smithsonian Institution.....	988,895.12	758,595.12	862,703.25	1,031,123.62
Current expenses.....	669,146.00	590,645.00	573,432.63	574,797.64
Overhead and operating expenses.....	618,431.00	552,180.00	525,065.69	519,658.25
Upkeep of property.....	50,715.00	38,465.00	48,346.94	56,139.39
Acquisition of property.....	203,054.00	111,255.00	232,575.50	399,650.86
Land.....	18,650.00	14,695.00	.....	.....

Buildings.....	97, 970.00	19, 000.00	22, 086.78	226, 293.39
Other improvements to land.....	146, 434.00	77, 560.00	823.27	1, 248.78
Equipment.....			209, 903.45	172, 088.69
Other expenditures—Interest (paid by the United States to the Smithsonian Institution).....	56, 695.12	56, 695.12	56, 695.12	56, 695.12
Isthmian Canal Commission—Acquisition of property.....	30, 174, 432.11	54, 771, 719.36	34, 912, 034.43	33, 100, 941.79
Other improvements to land and to waterways.....	20, 039, 140.88	49, 692, 563.05	33, 079, 794.94	32, 133, 354.55
Unclassified.....	10, 135, 291.23	5, 079, 156.31	1, 832, 239.49	967, 587.24
Commission of Fine Arts.....	8, 800.00	5, 000.00	6, 788.63	9, 555.09
Current expenses.....	8, 800.00	5, 000.00	6, 428.98	5, 923.25
Overhead and operating expenses.....	8, 520.00	5, 000.00	6, 067.33	5, 748.75
Upkeep of property.....	280.00		361.65	174.50
Acquisition of property—Equipment.....			359.65	3, 631.84
Board of Arbitration on Interstate Commerce Controversies—Overhead and operating expenses.....	10, 000.00	10, 000.00	809.64	6, 018.03
Superintendent State, War, and Navy Department Building.....	162, 500.00	175, 320.00	166, 994.42	212, 005.04
Current expenses.....	162, 500.00	156, 675.00	162, 737.95	162, 906.11
Overhead and operating expenses.....	144, 760.00	141, 535.00	146, 805.40	142, 075.75
Upkeep of property.....	17, 740.00	15, 140.00	15, 842.55	20, 830.36
Acquisition of property.....		13, 645.00	4, 256.47	49, 098.93
Buildings.....		2, 500.00	1, 604.97	49, 098.93
Equipment.....		16, 145.00	2, 651.50	.....
Lincoln Memorial Commission.....	300, 000.00	24, 642.85	25, 357.15	.....
Current expenses.....		24, 642.85	25, 313.15	.....
Acquisition of property.....	300, 000.00		44.00	.....
Other improvements to land.....	300, 000.00		44.00	.....
Equipment.....				.....
Grant Memorial Commission—Current expenses.....	25, 000.00	46, 019.01	27, 555.83	8, 900.00

BUDGET STATEMENT NO. 14—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each organization unit, classified by character of expenditure.

Organization units and character of expenditures.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Other Government establishments—Continued.				
Perry's Victory Centennial Commission.....		\$250,000.00		
Overhead and operating expenses.....		10,000.00		
Acquisition of property—Other improvements to land.....		240,000.00		
Alaska Railroad Commission—Current expenses.....		25,000.00		
International Irrigation Congress—Current expenses.....		10,000.00		
Districts and Territories.....	\$8,124,508.80	5,134,223.55	\$5,814,309.05	\$5,385,438.63
District of Columbia—Grants, subsidies, etc. (amount contributed by the Federal Government only).....	6,092,758.80	5,076,073.55	5,764,659.05	5,301,843.86
Arizona—Current expenses.....			10,000.00	10,067.59
New Mexico—Current expenses.....			11,000.00	9,815.15
Alaska—Current expenses.....	17,250.00	14,150.00	14,150.00	12,500.00
Hawaii—Current expenses.....	14,500.00	44,000.00	14,500.00	51,262.03
Grand total.....	1,110,624,372.27	1,067,566,954.94	912,972,709.54	889,366,456.27
Less amounts expended by executive departments but payable from the revenues of the District of Columbia.....	583,795.00	502,201.90	419,728.12	417,003.83
Total payable from Federal revenues.....	1,110,040,577.27	1,067,064,753.04	912,552,981.42	888,949,452.44

BUDGET STATEMENT NO. 15.

Comparative analysis of estimated and actual expenditures of Government funds for each function, classified by organization units.

[For an organizational grouping of these items see budget statement 13 (and for greater detail), appendix 1, schedule 6. The subtotals in the following statement precede the items that make them up and are marked by an underscore; they are also followed by a blank line when any of the items that make them up are likewise subtotals. The items making up the grand total have been indicated by bold-face type; and subtotals (with coordinate items) that make up the bold-face items have been indicated by italic type. All other items are in ordinary roman type. The relations between them are shown by the indentation of the entries in the stub of the table, coordinate items being indented the same distance from the margin.]

	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Functions and organization units.				
GENERAL FUNCTIONS.				
Legislation	\$6,660,365.47	\$8,475,351.20	\$6,366,946.73	\$9,266,343.04
The Senate.....	1,769,718.50	1,801,346.50	1,777,868.78	1,855,047.93
The House of Representatives.....	4,896,420.25	4,716,079.70	4,746,361.39	4,927,493.10
Joint committees and commissions and joint legislative expenses.....	1,912,773.72	1,863,570.00	2,511,329.68	2,223,410.27
Capitol police.....	78,450.00	78,450.00	77,256.98	83,682.46
Department of State (compilation of laws).....	4,005.00	4,005.00	4,001.00	4,002.50
The Tariff Board (investigation of tariff rates).....		11,000.00	280,128.92	202,706.78
Executive direction and control, and other general business	151,686,632.91	156,591,608.44	91,917,054.13	68,996,541.95
General executive direction and control.....	<i>2,836,155.00</i>	<i>2,627,218.41</i>	<i>2,666,993.66</i>	<i>2,708,218.66</i>
The Executive Office.....	199,040.00	200,056.68	194,137.31	194,762.30
Treasury Department (general accounting and auditing).....	1,947,010.00	1,965,178.82	1,965,178.82	2,129,307.07
Civil Service Commission.....	440,075.00	360,015.00	352,277.46	328,439.86
Commission on Economy and Efficiency.....	250,000.00	85,000.00	124,380.07	46,742.76
Department of War (investigation of Reclamation Service).....				6,966.66
Departmental administration and other general business.....	<i>20,813,891.40</i>	<i>19,160,288.79</i>	<i>18,376,556.28</i>	<i>18,773,200.55</i>
Department of State.....	367,622.00	257,252.00	263,620.86	263,230.32
Department of the Treasury.....	277,730.00	333,364.50	266,296.36	592,451.60
Department of War.....	9,211,476.27	8,151,934.25	8,481,889.18	8,477,072.19
Department of Justice.....	233,040.00	239,183.28	215,501.82	218,868.93
Department of Justice (for other departments).....	78,420.00	77,730.00	77,859.77	73,461.15
Post Office Department.....	7,017,779.70	6,500,418.00	5,795,875.18	6,010,096.38
Department of the Navy.....	2,306,061.10	2,206,040.42	2,091,029.94	1,952,730.45
Department of the Interior.....	490,371.33	367,586.33	368,347.38	366,833.81
Department of Agriculture.....	764,145.00	762,906.00	714,106.18	683,794.77
Department of Commerce and Labor.....	216,446.00	161,235.00	172,023.61	164,660.95

BUDGET STATEMENT NO. 15—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each function, classified by organization units.

Functions and organization units.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
GENERAL FUNCTIONS—continued.				
Executive direction and control, and other general business—Continued.				
General business activities.....	\$144,187,727.51	\$153,217,346.66	\$97,304,731.11	\$64,208,929.51
Administration of the national finances—Department of the Treasury.....	101,490,273.34	101,481,885.88	40,984,982.79	39,815,874.08
Acquisition, maintenance and operation of lands, buildings, etc., for office and other purposes (including rents).....	21,265,902.38	30,422,242.13	25,060,085.26	23,161,558.64
Superintendent of Capitol Building and Grounds.....	178,900.00	951,757.00	520,528.17	861,975.09
Superintendent of Library Building and Grounds.....	113,885.00	102,867.97	116,981.79	165,455.25
Department of the Treasury (Federal buildings outside of Washington).....	18,789,630.82	27,771,888.64	22,863,892.91	20,528,086.64
Department of the Treasury (department buildings).....	356,207.00	266,204.28	269,537.70	263,766.99
Department of War (public buildings and grounds in Washington).....	478,493.56	371,334.43	340,237.69	325,288.21
Department of Justice.....	40,620.00	40,620.00	35,120.00	35,120.00
Post Office Department.....	240,768.00	206,518.00	202,281.24	214,069.21
Department of the Interior.....	523,835.00	164,741.67	152,861.31	174,704.06
Department of Agriculture.....	219,504.00	214,360.14	182,807.86	172,865.83
Department of Commerce and Labor.....	161,554.00	156,630.00	183,704.54	208,252.26
Superintendent of State, War, and Navy Department Building.....	162,500.00	175,326.00	166,994.42	212,003.04
Contracting for, purchasing, manufacturing, and inspecting supplies for general Government purposes.....	553,527.45	479,786.60	427,436.84	405,893.66
Government Printing Office (unallotted printing cost).....		3,600.00		
Department of the Treasury.....	181,116.17	140,425.53	138,120.78	132,782.17
Department of the Treasury (General Supply Committee).....	35,470.00	10,520.00	10,452.85	8,952.02
Department of the Interior.....	183,990.76	170,418.11	143,685.98	144,042.89
Department of Agriculture.....	50,250.52	39,522.96	37,931.23	35,100.58
Department of Commerce and Labor.....	132,700.00	115,300.00	97,249.00	84,992.00
Conduct of general reference library for the Government—Library of Congress.....	593,300.34	556,268.05	547,514.60	562,510.35
Distribution of Government documents—Government Printing Office.....	251,424.00	238,364.00	237,201.75	223,978.56
Preparation of maps, personnel lists, etc., for Government use.....	33,300.00	23,300.00	47,506.87	34,138.22
Department of the Interior (maps).....	23,300.00	23,300.00	22,000.00	22,423.00

Department of Commerce and Labor (official personnel register).....	10,000.00	25,506.87	11,715.22
Election of President and Vice President.....	15,500.00		
The Senate (conveying of electoral vote).....	14,000.00		
Department of State (publication of certified electors).....	1,500.00		
Legal advice and representation, detection of crimes and offenses, and collection of evidence—Department of Justice.....	5,568,890.00	3,569,783.08	3,313,193.24
Adjudication.....	5,741,313.33	5,370,400.89	5,208,141.37
United States Supreme Court.....	217,200.00	202,908.64	179,632.82
Court of Customs Appeals.....	70,600.00	67,336.70	73,462.68
United States Commerce Court.....	54,500.00	62,373.98	35,804.18
Court of Claims.....	96,800.00	92,430.98	87,631.23
Circuit courts of appeals, circuit, district, and Territorial courts.....	4,694,611.00	4,459,632.12	4,292,253.74
District of Columbia courts.....	273,940.00	235,295.91	310,945.43
Department of Commerce and Labor.....	333,212.33	230,432.56	228,331.24
Military services.....	452,568,064.62	395,297,299.92	388,244,868.85
PUBLIC SERVICE FUNCTIONS.....	404,098,387.77		
National defense by land—Department of War.....	108,656,164.95	94,742,590.14	98,665,388.40
National defense by sea—Department of the Navy.....	146,616,091.43	128,898,264.55	113,773,072.40
Expenditures on account of past military services.....	203,394,808.24	171,566,445.23	175,906,408.05
Department of War.....	12,441,228.19	13,024,553.53	12,979,546.12
Department of the Navy.....	3,604,856.00	3,161,583.07	3,088,404.29
Department of the Interior.....	187,348,724.05	155,440,308.63	159,838,457.64
Civil services.....	483,981,584.79	403,594,385.54	390,586,404.88
Promotion of friendly relations with foreign peoples and protection of American interests abroad.....	4,341,688.20	3,942,414.81	4,205,408.59
Department of State.....	4,331,098.20	3,920,466.32	4,151,821.19
Department of War.....		6,248.49	38,188.40
Department of Commerce and Labor.....	10,590.00	15,700.00	15,399.00
Promotion of the general welfare within the United States.....	479,639,896.59	399,651,970.73	386,390,996.29
Promotion of economic interests.....	445,071,809.42	371,355,113.07	358,779,777.66
Promotion of agriculture, forestry, and fisheries, and care and utilization of the public domain.....	37,372,039.63	29,736,440.42	27,892,520.86
Department of the Navy.....	90,000.00	88,006.78	93,837.16
Department of the Interior.....	19,255,976.73	15,910,304.50	14,367,051.58
Department of Agriculture.....	16,229,331.08	12,470,366.95	12,083,557.15
Department of Commerce and Labor.....	1,773,281.82	1,261,355.68	1,341,386.68
International enterprises under Department of State.....	13,400.00	6,400.53	6,888.28

BUDGET STATEMENT NO. 15—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each function, classified by organization units.

	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
Functions and organization units.				
PUBLIC SERVICE FUNCTIONS—continued.				
Civil services—Continued.				
Promotion of the general welfare within the United States—Continued.				
Promotion of economic interests—Continued.				
Promotion of trading, manufacturing, and mining.	\$930,438.60	\$549,961.74	\$433,089.83	\$404,887.55
Department of the Interior.				
Department of Agriculture.	441,300.08	166,391.48	97,222.12	100,431.16
Department of Commerce and Labor.	478,888.52	4,910.26	4,783.11	5,621.52
International enterprises under Department of State.	8,500.00	375,500.00	336,728.15	296,610.36
Providing facilities for transportation.	116,844,538.02	134,564,906.12	82,517,884.25	77,347,590.21
Department of the Treasury.				
Department of War.	5,390,720.00	5,138,856.30	4,870,976.10	5,308,477.78
Post Office Department.	72,878,047.73	66,734,099.01	36,025,903.31	32,162,374.46
Department of the Navy.	260,000.00	260,000.00	242,394.96	185,912.46
Department of Agriculture.	10,000.00	10,000.00	30,366.45	79,678.19
Department of Commerce and Labor.	398,740.00	711,620.00	163,776.16	115,021.70
International enterprises under Department of State.	7,781,873.18	6,937,836.45	6,271,688.73	6,394,491.15
Isthmian Canal Commission.	725.00	725.00	694.11	692.68
Postal and other communication service.	30,174,432.11	54,771,719.36	34,912,034.43	33,100,941.79
Commission to Investigate Cost of Transporting and Handling Second-Class Mail.	276,933,944.16	265,001,878.78	244,460,741.56	234,185,955.46
Department of War.	361,473.86	360,264.52	17,459.67	1,116.28
Post Office Department.	276,622,470.30	264,641,614.26	459,522.98	386,506.43
Regulation of commerce and banking.	3,023,653.53	3,043,988.64	2,677,452.05	233,798,332.75
Commission to Investigate Questions Pertaining to Issuance of Stocks and Bonds by Railroad Corporations.				
Department of the Treasury.				
Department of Agriculture.	178,580.00	179,080.00	5,388.50	12,475.09
Department of Commerce and Labor.	3,588.53	3,584.96	175,865.31	181,349.82
Interstate Commerce Commission.	1,044,400.00	1,003,700.00	3,572.58	3,554.96
International enterprises under Department of State.	1,700,000.00	1,840,833.68	914,106.76	872,346.42
Providing a medium of exchange—Department of the Treasury.	7,000.00	15,900.00	1,578,508.90	1,365,401.92
Metecological research and weather forecasting—Department of Agriculture.	4,584,554.59	5,168,325.22	5,188,260.49	4,998,011.63
	1,712,490.00	1,666,680.00	1,618,097.94	1,515,004.48

Granting patents and copyrights.....	2,242,660.89	2,070,609.03	2,159,126.49	2,083,667.79
Library of Congress.....	142,669.66	136,727.80	132,894.76	130,100.82
Department of the Interior.....	2,099,991.23	1,933,881.23	2,026,721.73	1,941,436.12
International enterprises under Department of State.....				12,131.85
Collection of data regarding population and other general statistical information—Department of Commerce and Labor.....	765,060.00	1,069,310.00	1,990,398.39	7,544,949.08
Fixing standards of measurement.....	612,395.00	473,949.30	573,691.65	342,062.39
Department of Commerce and Labor.....	609,500.00	470,954.30	570,796.65	339,167.39
International enterprises under Department of State.....	2,895.00	2,895.00	2,895.00	2,895.00
Promotion of individual welfare.....	34,568,087.17	28,499,231.92	28,296,857.66	27,611,218.63
Promotion of the interests of the laboring classes.....	4,372,805.23	4,134,880.25	3,529,156.90	3,626,378.01
Department of the Interior.....	560,552.04	394,492.63	376,736.04	371,319.57
Department of Commerce and Labor.....	3,802,127.29	3,730,262.72	3,152,487.86	3,248,940.41
Board of Arbitration on Interstate Commerce Controversies.....	10,000.00	10,000.00	869.64	6,018.03
International enterprises under Department of State.....	125.00	125.00	113.36	100.00
Promotion and protection of the public health.....	7,817,342.48	6,572,859.43	6,347,602.59	5,989,476.75
Department of the Treasury.....	3,065,266.00	2,269,426.73	2,118,380.36	2,067,372.31
Department of Agriculture.....	4,542,070.07	4,093,802.85	3,981,510.70	3,702,917.27
Department of Commerce and Labor.....	96,620.00	102,120.00	133,513.71	134,216.80
Institutions under the Department of the Interior (Freedmen's Hospital).....	107,840.00	64,840.00	61,147.24	53,895.64
International enterprises under the Department of State.....	5,846.41	42,669.85	53,050.53	31,074.73
Promotion of public education and recreation and of art and pure science.....	5,736,545.21	4,844,241.79	4,346,185.52	4,262,921.26
National Botanic Garden.....	30,893.75	32,393.75	27,029.76	29,892.63
Department of War.....	550,249.44	596,069.37	401,993.67	497,700.39
Department of the Interior.....	3,637,315.90	3,029,575.69	2,890,645.55	2,578,839.01
Institutions under the Department of the Interior (Howard University).....	185,435.00	92,000.00	92,900.00	104,700.00
Smithsonian Institution.....	988,895.12	758,695.12	862,703.25	1,031,123.62
Lincoln Memorial Commission.....	300,000.00	24,642.85	25,357.15	.....
Grant Memorial Commission.....	25,000.00	46,019.01	27,555.83	8,900.00
Perry's Victory Centennial Commission.....		250,000.00		
Commission of Fine Arts.....	8,800.00	5,000.00	6,788.63	9,555.09
International enterprises under Department of State.....	9,955.00	9,955.00	2,211.68	2,210.52
Care and education of the Indians and other wards of the Nation—Department of the Interior.....	14,013,907.41	11,121,186.29	11,339,715.73	11,865,852.69
Care and education of the defective, dependent, and delinquent.....	2,622,486.84	1,826,064.16	2,734,196.92	1,867,089.92
Department of the Treasury.....	10,000.00	40,000.00	10,000.00	10,000.00
Department of War.....	1,556,527.84	1,197,288.00	990,096.48	406.34
Department of Justice.....	150.00		1,216,966.68	1,307,061.60
Department of Commerce and Labor (relief of dependent in remote regions).....				
Institutions under the Department of the Interior.....	1,093,899.00	586,776.16	516,510.24	547,716.28
International enterprises under Department of State.....	2,000.00	2,000.00	623.52	1,905.70

BUDGET STATEMENT NO. 15—Continued.

Comparative analysis of estimated and actual expenditures of Government funds for each function, classified by organization units.

Functions and organization units.	Estimated expenditures for—		Actual expenditures for—	
	1914	1913	1912	1911
PUBLIC SERVICE FUNCTIONS—continued.				
Local government.	\$7,978,410.15	\$7,170,281.95	\$7,386,622.33	\$7,024,156.18
Department of War.....	717,884.28	836,628.27	659,026.39	534,436.87
Department of the Interior.....	345,017.07	387,719.82	440,910.71	598,035.85
Department of Agriculture.....	791,000.00	786,710.31	482,376.18	506,194.83
District of Columbia.....	6,092,758.80	5,076,073.55	5,764,659.05	5,301,843.86
Alaska.....	17,250.00	39,150.00	14,150.00	12,500.00
Arizona.....	.....	.....	10,000.00	10,067.59
New Mexico.....	.....	.....	11,000.00	9,915.15
Hawaii.....	14,500.00	44,000.00	14,500.00	51,262.03
Grand total.....	1,110,624,372.27	1,067,566,954.04	912,972,709.54	889,366,456.27
Less amount payable from the revenues of the District of Columbia.....	583,795.00	502,201.90	419,728.12	417,003.83
Total payable from Federal revenues.....	1,110,040,577.27	1,067,064,753.04	912,552,981.42	888,949,452.44

BUDGET STATEMENT NO. 16.

Summary of results of governmental contracting and purchasing relations.¹

Classes of objects of expenditure.	Allotments for 1912.
Grand total.....	\$1,002,043,739.81
A. Salaries, wages, and other compensation for personal services currently rendered..	² 381,093,811.07
B. Compensation for services other than personal.....	140,936,526.74
1. Transportation of persons (service).....	12,489,527.40
2. Transportation of things (service).....	78,022,597.48
3. Subsistence and support of persons (service).....	8,094,873.17
4. Subsistence and care of animals and storage and care of vehicles (service).....	122,906.32
5. Communication service.....	1,645,497.65
6. Printing, engraving, lithographing, and binding (service).....	1,884,130.49
7. Advertising and publication of notices (service).....	276,040.57
8. Furnishing of heat, light, power, and electricity (service).....	2,776,114.49
9. Special and miscellaneous services other than personal (including repairs by contract or open-market order).....	35,624,839.17
C. Materials not specifically adapted for use as supplies, equipment, or structures....	19,622,360.08
D. Supplies, and materials specifically adapted for use as supplies.....	57,397,960.22
1. Stationery, drafting, scientific, and educational supplies.....	2,615,068.94
2. Fuel (including burning and illuminating gases, oils, and liquids).....	9,852,896.02
3. Mechanics', engineers', and electricians' supplies; furnace and foundry supplies.	1,992,236.18
4. Cleaning and toilet supplies.....	1,223,951.17
5. Wearing apparel, household linen, and hand-sewing supplies.....	5,469,604.87
6. Forage.....	4,329,741.25
7. Provisions.....	18,441,519.76
8. War supplies.....	8,229,522.09
9. Special and miscellaneous supplies.....	5,243,419.94
E. Equipment (including live stock) and parts, and materials specifically adapted for use as equipment.....	40,936,545.89
F. Structures, nonstructural improvements to land, and parts, and materials specifically adapted for use as structures.....	24,043,756.28
G. Land.....	3,344,518.47
H. Capital outlays for rights and obligations.....	76,857,328.85
1. Purchase of rights to demand, control, or enforce action, or of rights to act.....	23,350.00
2. Payment of debt (including payments to sinking funds).....	63,495,020.00
3. Repayment of deposits.....	
4. Treaty obligations.....	
5. Refunds, awards, and indemnities.....	13,338,958.85
9. Special and miscellaneous.....	
I. Fixed charges and contributions other than pensions and retirement salaries.....	35,477,160.61
1. Rents.....	7,897,469.41
2. Royalties.....	
3. Fees for licenses, permits, and privileges.....	
4. Interest.....	23,557,558.00
5. Insurance and depreciation funds.....	80,383.20
6. Educational and general-welfare grants and contributions.....	
7. Subsidies and bounties.....	3,941,750.00
8. Burial expenses, providence funds, and other gratuities.....	
9. Special and miscellaneous.....	
J. Pensions and retirement salaries.....	160,479,190.63
K. Losses and contingencies.....	4,934,233.28
L. Undistributed (work on Panama Canal).....	56,920,847.69

¹ As the reports of expenditures for 1911 and 1912 and of estimated expenditures for 1913 and 1914 did not afford the information necessary to prepare a satisfactory summary of this character, a summary of estimates for 1912, prepared several years ago by departmental committees, is submitted to indicate the character of the statement which it is thought should be presented.

² Does not include the amount spent for salaries and wages on the Panama Canal, shown below as "Undistributed." The same comment applies to all other items.

SUMMARY OF PROPOSED CHANGES IN LAW, SETTING
FORTH WHAT LEGISLATION IT IS THOUGHT SHOULD
BE ENACTED IN ORDER TO ENABLE THE ADMIN-
ISTRATION TO TRANSACT PUBLIC BUSINESS WITH
GREATER ECONOMY AND EFFICIENCY.

Summary of Proposed Changes in Law, Setting Forth What Legislation It Is Thought Should Be Enacted in Order to Enable the Administration to Transact Public Business With Greater Economy and Efficiency.

I. *Proposed changes pertaining to organization and personnel.*

1. The enactment of legislation for the creation of a bureau of central administrative control, responsible directly to the President and to the Congress, as described in a memorandum submitted to the Committee on Appropriations of the House of Representatives (Appendix 2 hereof) and the transfer to this bureau of the general accounting and auditing divisions now organized under the Department of the Treasury.
2. The enactment of legislation providing for a council of national defense with a view to coordinating legislation and executive action in developing a national military program which will include the Army, the Navy, the Marine Corps, and the State Militia.
3. The amendment of the civil-service law so as to broaden its functions and give to the Executive a bureau of personnel which will not only have charge of the examination of applicants and the certification of their qualifications for appointment, but also will be responsible for developing individual efficiency records throughout the service; for submitting recommendations with respect to the classification of positions according to work done, and the establishment of salary grades within each classification; for promulgating general rules governing discipline; for making inspections to determine the welfare conditions under which employees are required to work; for arbitrating disputes between officials and subordinates, in so far as in the opinion of the executive these may involve questions affecting the service as a whole; for giving attention to and representing the interests of individuals in the service as distinct from questions of economy of management and the interest of the manager.
4. The enactment of legislation to provide within each department for a staff of technical aids, who would be entirely relieved from details of administration and whose attention would be given entirely to the consideration of ques-

tions of departmental planning and to advising with the executive head in matters of executive direction and control.

5. The enactment of legislation necessary to the placing of all appointments by and with the advice and consent of the Senate under the classified service, excepting the Secretaries and Assistant Secretaries as executive heads of departments, and a comptroller as the head of a bureau of central administration, the latter to be made responsible both to the President and to the Congress.
6. The enactment of legislation necessary to the coordination of the several organizations or services engaged in coast patrol and marine rescue work, including the transfer of the Life-Saving Service and the Revenue-Cutter Service from the Department of the Treasury to the Department of Commerce and Labor.
7. The enactment of legislation necessary to the abolishment of the Returns Office of the Department of the Interior.
8. The transfer of the Pension Office from the jurisdiction of the Interior Department to the Department of the Treasury.

II. *Pertaining to methods of transacting business, and management.*

9. The enactment of legislation requiring that before an authorization, appropriation, or contract shall be made or entered into for any new public building a comprehensive plan for Government housing shall be approved by the Congress in a separate bill, which shall govern its location and the conditions under which it shall be erected, and that thereafter any authorization, appropriation, or contract which may be made or entered into shall be in accordance with such plan or in accordance with an authorized modification of the same; and among the conditions precedent to such action as set forth in the act would be a statement of the minimum of population of a city in which public buildings shall be constructed, the minimum average rentals for a given number of years which the Government is required to pay before an authorization may be given, the maximum of expenditures as determined by a minimum rate of capitalization of average rentals, and the circumstances or conditions under which the Government would undertake to contribute to buildings which are used jointly for municipal, State, and Federal purposes.

10. The enactment of legislation which will require that before any new projects for river and harbor improvement are adopted, and before any additional contributions are made for the purpose of developing canals, roads, or other transportation facilities, a definite plan shall be submitted and approved by Congress, pursuant to which all authorizations, appropriations, or contracts for new improvements or developments of this kind shall be granted or made; and in such an act it is recommended that there be stated the conditions under which the Federal Government will contribute to transportation enterprises to be carried on by municipal and State authorities.
11. The enactment of legislation which will definitely provide for the retirement of all of the present public debt issues within 20 years from July 1, 1913, and for the retirement of all future issues of credit of the Government within 20 years after the date of issue, whether for public improvements or other purposes, and in this relation to establish a sinking fund and make sinking-fund appropriations, chargeable against current revenues, which will be adequate to accomplish this end; also to designate certain officers as an ex officio sinking-fund commission, which will be responsible for the administration of the fund.
12. The repeal of more than 90 statutes at present operative, dealing with the subject of auditing, accounting, and reporting, and the passage of a law prescribing in general terms the character of original documents and records to be kept as evidence of transactions and as a basis for audit and accounting and the character of the information which is to be developed in the accounts and made available through the reports; making it the duty of the comptroller, as the head of a central bureau of administrative control, to prescribe the forms of documents of accounting and reporting and the procedure necessary to carrying into effect the purposes of the law.
13. The repeal of the many statutes on the subject of the preparation and submission of estimates and the enactment of legislation which will make the Chief Executive responsible for submitting to the Congress not only the requests of officers for future appropriations, but also summary and detail statements which will show comparatively, by years, the financial condition as at the end of the fiscal year, a monthly statement of transactions affecting the Treasury for the last completed

fiscal year as well as for the current year up to the beginning of the month prior to which the statement was made, the condition of appropriations and other authorizations to incur liabilities and to spend money, classified and summarized by the character of the authorization, as well as by the purpose; the condition of the general fund and other funds authorized or created by law, including the sinking fund and trust funds; a statement of revenues and expenditures for the past, as well as estimates for the current and ensuing fiscal years; the balances of appropriations which will be available for the purpose of carrying on the work or meeting obligations included in the estimates for expenditures; the amounts of revenues or other collections which will be made available for the reimbursement of appropriations during the next fiscal year, and the amounts which it is estimated it will be necessary to have appropriated in order to accomplish the purposes for which expenditure estimates are submitted.

14. The enactment of provisions of law which will make certain expenditures reimbursable to the Government at cost, such as expenditures for the printing of specified documents or classes of documents that are to be distributed to the public; postage on public documents so distributed, etc.
15. The enactment of legislation providing for the readjustment of fees in the Patent Office so as to enable this office to make a more thorough examination before the issuing of a patent, and changing the provisions of law pertaining to the issuing of patent rights according to the report which was submitted December 9 last by special message.
16. The repeal of the law which prohibits transfers of the employees from the Office of The Adjutant General to work in other offices of the War Department in case it may be found that persons employed in this office may, for the time being, not be needed, and thus enabling the Secretary of War to utilize the staff within his own department to advantage.
17. The enactment of legislation necessary to the retirement of superannuated employees as outlined in a report submitted by special message on May 6, 1912.
18. The revision of statutes providing for permanent appropriations in such manner as to exclude items which have to do with the current administration and operation,

and to include within this class of appropriations all authorizations for the payment of principal and interest of the public debt, pensions, retirement salaries, court awards and indemnities, bonuses, subsidies, and other fixed charges.

19. The enactment of legislation necessary to authorize the executive branch of the Government to fund all purchases of land and all authorizations for buildings and other permanent improvements, by bond issues, the retirement of which would be apportioned equitably over a period of 20 years by annual contributions from revenues to the sinking fund.
20. The making of provision by permanent indefinite appropriation for the upkeep of property, the amount of the appropriation required each year to be determined by a board or committee of engineering, actuarial, or other experts, who shall take into consideration the average annual cost for each general class of properties; such estimated requirements to be included each year in the Book of Estimates, and the amount so appropriated to be set up as a repair and replacement fund.
21. The enactment of legislation necessary to determine what classes of current appropriations for administration and operation shall be placed on an annual, biennial, triennial, quadrennial, or quinquennial basis, with a view of providing so far as practicable for the funds needed to carry on the current work of the Government in accordance with a well-defined plan or program—all estimates for needs, whether to be met by current or by permanent appropriations, to be included in the Book of Estimates.

APPENDIX 1.

— .
SUPPORTING SCHEDULES TO BUDGET
STATEMENTS.
—

SUBMITTED WITH THE BUDGET BY REASON
OF THERE BEING NO SUPPORTING DATA IN
DEPARTMENTAL REPORTS.

Supporting Schedules to Budget Statements.

General note.....	125
Schedule 1, budget statement No. 1. Amounts payable by the Government as of the close of business June 30, 1911, and June 30, 1912.....	126
Schedule 2, supporting budget statement No. 2. Recapitulation of appropriation balances and transactions, as reported by departments, bureaus, and offices for the fiscal year ended June 30, 1912, set forth by classes of appropriations.....	128
Schedule 3, supporting schedule 2 of budget statement No. 2. Appropriation balances and transactions, as reported by departments, bureaus, and offices for the fiscal year ended June 30, 1912.....	132
Schedule 4, supporting budget statement No. 2. Recapitulation of appropriation balances and transactions, as reported by departments, bureaus, and offices for the fiscal year ended June 30, 1912, classified by organization units.....	142
Schedule 5, supporting budget statement No. 7. Reconciliation of estimated expenditures for 1914, as reported to the President, with the Book of Estimates.....	147
Schedule 6, supporting budget statement No. 13. Comparative analysis of estimated and actual expenditures of Government funds for each function and activity performed by each bureau or other subdivision of departments and establishments.....	150

GENERAL NOTE.

It was contemplated that the budget submitted by the President to the Congress would contain only general summaries which might serve as indexes to the more detailed statements of fact contained in supporting documents. It was thought that the details of estimated and actual expenditures would be carried in a book of estimates for appropriations and in greater detail in the annual reports of the departments and establishments; and that the details of revenues would be carried in the report of the Secretary of the Treasury. Further information, if needed, would be indicated in those reports by reference to accounting records from which the printed statement would be prepared.

While an installation had been begun for the purpose of developing this scheme of information, which was recommended by the Commission on Economy and Efficiency and approved by the President, it had not progressed far enough to enable any of the departments except the Department of Agriculture to utilize these accounts directly in the preparation of reports which were requested by the President as a basis for the budget, and in the Department of Agriculture the accounting results could be utilized for only a portion of the period. As the annual reports of departments and the report of the Secretary of the Treasury do not support these budget summaries, it is thought desirable to attach as a further analysis the schedules of information which follow. Although it is recognized that these supporting schedules can not serve the purpose of an underlying system of accounts and reports, they are significant both of the character and the cost of the activities maintained by the Government and of the seriousness of the problem which is still before administrative and executive officers—that of working out a scheme of information which will enable them to submit promptly to Congress and the public a complete and accurate statement of facts concerning each subject in which either legislative officers or the public may be interested.

SCHEDULE 1, SUPPORTING BUDGET STATEMENT NO. 1.
Amounts payable by the Government as of the close of business June 30, 1911, and June 30, 1912.

	As of the close of business June 30, 1911.					As of the close of business June 30, 1912.				
	Public in- voices and other accounts payable.	Accrued salaries and wages payable.	Vouchers and pay rolls payable.	Unclaimed salaries and wages payable.	Outstanding checks of disbursing officers.	Public in- voices and other accounts payable.	Accrued salaries and wages payable.	Vouchers and pay rolls payable.	Unclaimed salaries and wages payable.	Outstanding checks of disbursing officers.
The Congress:										
House of Representatives.....										
Joint committees and commissions										
Capitol Buildings and Grounds.....										
Capitol police.....										
Government Printing Office.....	\$49,163.67	\$162,533.86	\$211,702.53	\$137.41	\$43,877.99	\$21,335.03	\$172,968.80	\$194,303.83	\$109.40	\$36,475.62
Library of Congress ¹	2,913.31	6,213.73			4,411.31	6,831.78	6,198.01	1,386.70		5,582.15
National Botanic Garden.....	2,254.73	2,361.75				3,819.23	1,789.75			
The President (including Executive boards and commissions):										
The Executive Office.....										
The Tariff Board.....										
Economy and Efficiency.....	3,255.85		1,173.55			4,669.31		2,372.88		
Commission on Second-Class Mail.....										
Railroad Securities Commission.....										
Executive departments:										
State ²	2,750,888.26	955,696.23	135,056.24	596.90	685,134.57	1,653,749.58	956,989.51	128,894.11	597.55	596,292.60
Treasury ²	703,890.32	49,394.67	167,996.46	604.04	263,990.75	573,368.51	53,067.35	166,531.98	1,002.75	278,783.13
War ⁴										
Justice and Judiciary ²					6,451.11		87.33	144,206.18		1,568.97
Post Office ⁵			147,127.48		2,075,036.18	2,533.40	4,359,487.64	432,050.54		2,089,122.41
Navy ⁶	3,105.69	4,904,894.19	356,063.59		182,874.37	3,131,844.30	638,481.87	84,201.68	27.74	3,807,025.58
Agriculture ⁸	17,209.68			200.00	544,463.88	18,556.25		*949,950.62	500.00	227,398.41
Commerce and Labor.....	865,719.12	86,136.37	475,455.22	296.67		724,602.36	98,918.77	594,324.50	188.16	342,756.50
Other Government establishments:										
Civil Service Commission.....	50.71				10,029.42	93.77				11,253.85
Interstate Commerce Commission.....	36,773.20	1,005.34	44,373.58		4,001.43	49,548.50	601.31	57,188.63		5,886.54
Smithsonian Institution ⁷	23,747.00	22,979.63	3,250.93		9,866.58	26,363.00	19,243.28	2,982.62		24,039.47
Isthmian Canal Commission ⁹	3,524,066.00	1,731,000.00	74,000.00	217,000.00	714,000.00	4,989,000.00	1,547,000.00	75,000.00	239,000.00	681,000.00
Commission of Fine Arts.....										
Board of Arbitration on Interstate Commerce Controversies.....										
State, War, and Navy Building. General Supply Committee.....										
Totals (see budget statement No. 1).....	7,984,926.54	7,922,420.77	1,616,199.58	218,835.02	4,540,185.99	11,206,365.07	7,849,844.62	2,133,594.27	241,432.60	8,107,235.23

¹ The figures presented under this caption are derived from information furnished by the Superintendent of Building and Grounds, Library of Congress, and by the Librarian of Congress. The Librarian of Congress did not report any information relating to outstanding liabilities as of the close of business June 30, 1911, presenting the amount of vouchers payable, as of the close of business June 30, 1912, which has been used in the schedule, and also presenting the amount of material received and orders placed for material not received, a figure which could not be used, in view of the fact that it includes an unknown amount which does not represent a liability.

² Information not available and impossible to estimate with any degree of accuracy.

³ Public invoices and other accounts payable:

This amount includes estimates from the following divisions and services:

As of June 30, 1911—

Auditor for the Post Office Department, Life-Saving Service, Bureau of the Mint, Public-Health Service, Revenue-Cutter Service, Supervising Architect.

As of June 30, 1912—

Life-Saving Service, Bureau of the Mint, Public-Health Service, Revenue-Cutter Service, Supervising Architect.

An unknown amount of undelivered orders of the chief clerk and superintendent and the Revenue-Cutter Service is included.

Accrued salaries and wages payable:

The figures presented include estimates in the case of the following services: Life-Saving Service, Bureau of the Mint, Public-Health Service, Revenue-Cutter Service, Supervising Architect.

Vouchers and pay rolls payable:

These figures include estimates in the case of the following services: Life-Saving Service, Bureau of the Mint.

Unclaimed salaries and wages payable:

These figures include estimates in the case of the Revenue-Cutter Service.

Outstanding checks of disbursing officers:

These figures include an estimate in the case of the Bureau of the Mint.

⁴ The figures presented for the Department of War include the amounts payable as reported by the following departments and offices: Ordnance Department, Quartermaster's Depot, Washington; Engineering Office, Southern Building, Washington; office of the disbursing clerk.

Information respecting amounts payable by the Department of War as a whole is not available and could not be obtained in the time available or without expense that would be prohibitive. The figures for the Ordnance Department and the other offices referred to therefore amount to only a part of the total.

⁵ Includes only the figures for the Post Office Department under the legislative, executive, and judicial bill. Figures for postal service not available and impossible to estimate.

⁶ The figures presented are derived from the information supplied by the Bureau of Supplies and Accounts, the Paymaster's Department of the Marine Corps, and the disbursing clerk.

The Quartermaster's Department of the Marine Corps did not report.

Public invoices and other accounts payable:

This is the amount reported by the disbursing clerk only; the Bureau of Supplies and Accounts and the Marine Corps stated that no accounts are kept from which this information can be obtained, not is there any information from which an estimate could be made.

Accrued salaries and wages payable:

This includes the amounts reported by the Bureau of Supplies and Accounts and the Pay Department of the Marine Corps. The amount reported by the latter includes only the pay of officers and enlisted men serving ashore, there being no record of pay due officers and men serving afloat.

Vouchers and pay rolls payable:

This figure includes the amounts which were reported by the Bureau of Supplies and Accounts and by the disbursing clerk. The amount reported by the Bureau of Supplies and Accounts includes only public vouchers.

Outstanding checks of disbursing officers:

This figure includes the amounts reported by the Bureau of Supplies and Accounts, the Pay Department of the Marine Corps, and the disbursing clerk, each of these amounts being reported as actual, with the exception of that of the Bureau of Supplies and Accounts, which is estimated. It is estimated by the Secretary of the Navy that the amount of outstanding checks at the close of business June 30, 1911, was somewhat less than as of the close of business June 30, 1912. For want of more definite information, the same amount has been used for 1911 as for 1912.

⁷ Figures for 1911 not available—impossible to obtain estimates in time available.

⁸ "Unclaimed salaries and wages" estimated.

⁹ "Public invoices and other accounts payable" estimated.

¹⁰ Does not include figures for "Armament of fortifications."

* Includes only vouchers approved for cash payment for which cash has been drawn.

SCHEDULE 2, SUPPORTING

Recapitulation of appropriation balances and transactions as reported by

SET FORTH BY CLASSES

Class of appropriation.	Unexpended balance of appropriation.					
	Balance as of June 30, 1911.	Increases during year.			Decreases during year.	
		By act of appropriation.	By receipts for credit as additions to appropriation.	By repayments, transfers, and adjustments.	By vouchers approved and adjustments.	By lapses to surplus fund.
DEFINITE CURRENT.						
<i>Annual.</i>						
1909 and prior years.....	\$69,441.79	\$1.10	\$6,116.51	\$26,439.43	\$19,545.12	\$79,030.83
1910.....	14,218,806.68	.....	14,241.39	249,725.20	2,409,476.34	11,939,097.72
1911.....	28,097,807.76	51,282.15	121,251.32	1,601,733.28	20,999,456.46	30,469.62
1912.....	1,925,433.59	451,165,153.63	4,792,280.87	17,768,036.99	447,677,181.89	256,671.41
Total definite current annual.....	44,311,489.82	451,216,436.88	4,933,890.09	19,645,934.90	471,105,659.81	12,305,269.48
<i>Biennial.</i>						
1909-1910.....	191,445.71	.....	48.61	4,793.86	124,490.67	64,684.28
1910-1911.....	1,378,979.50	.....	24.49	31,367.18	1,176,955.21	5,425.76
1911-1912.....	5,389,363.86	520,645.71	441,278.58	908,828.02	5,562,723.01	.....
1912-1913.....	.....	4,158,000.00	597,061.10	2,643,370.83	2,315,698.45	.....
Total definite current, biennial.....	6,959,789.07	4,678,645.71	1,038,412.78	3,588,349.89	9,179,867.34	70,010.04
<i>Triennial.</i>						
1909-1911.....	18,095.25	.....	.....	43.05	9,745.45	.....
1910-1912.....	490,567.93	2,000,000.00	.53	77,464.65	2,473,432.79	.....
1911-1913.....	1,053,221.16	.....	.....	2,194.86	294,216.53	.....
Total definite current triennial.....	1,561,884.34	2,000,000.00	.53	79,692.56	2,777,394.77	.....
Continuous.....	180,269,399.32	131,017,183.05	4,703,798.69	8,397,539.42	160,145,037.41	690,343.93
Total definite current.....	233,102,562.55	588,912,265.64	10,676,162.09	31,711,516.77	643,207,969.33	13,066,623.45

¹ In accordance with the law that requires unexpended appropriations to be covered into the Treasury after two years (18 Stat. L., 110, sec. 5), these balances should not appear in this statement unless they are unexpended balances of deficiency appropriations.

² These balances, if accurately stated, are no longer available, except for the payment of expenses incurred during the year for which the appropriations were made (R. S., 3690).

³ These balances, if accurately stated, are no longer subject to allotment.

⁴ These balances, if accurately stated, are no longer subject to encumbrances.

⁵ Payment for these encumbrances can not be made after June 30, 1913, unless appropriations are made to satisfy the claims after examination and certification by the accounting officers of the Treasury Department (20 Stat. L., 130).

BUDGET STATEMENT NO. 2.

departments, bureaus, and offices for the fiscal year ended June 30, 1912.

OF APPROPRIATIONS.

Unexpended balance of appropriation.	Unallotted and unencumbered balance of appropriation June 30, 1912.	Unencumbered balance of allotments June 30, 1912.	Unliquidated balance of encumbrances June 30, 1912.	Treasury balances June 30, 1912.		Disbursing officers' balances June 30, 1912, available for payment of vouchers when approved.
				Subject to requisition for cash.	Disbursable by Treasury only.	
¹ \$3,422.88 ¹ 134,199.21 ² 8,842,148.53 ³ 27,717,051.78	¹ \$747.10 ¹ 17,241.87 ² 6,561,360.23 ³ 3,362,103.98	¹ \$24,461.17 ⁴ 444,045.98 ⁴ 1,855,977.77	¹ \$2,675.78 ¹ 92,496.17 ⁶ 1,836,742.32 ⁶ 22,498,970.03	¹ \$3,273.75 ¹ 9,727.84 ⁴ 617,071.01 ¹³ 975,043.15	¹ \$6,635.31 ¹ 1,068,757.21 ¹⁷⁰ 693.23	¹ \$117,418.94 ⁵⁶⁶ 422.19 ⁹ 740,082.46
36,696,822.40	9,941,453.18	2,324,484.92	24,430,884.30	18,505,115.75	1,246,085.75	10,423,873.59
¹ 7,213.23 ² 227,980.20 ² 1,697,393.16 ⁷ 5,082,733.48	¹ 4,064.28 ² 104,258.93 ² 118,003.06 ² 795,532.63	¹ 87,570.92 ⁴ 29,916.49 ⁶² 550,219.89	¹ 3,148.95 ² 36,150.35 ⁶ 1,549,473.61 ² 1,736,980.96	¹ 7,213.23 ⁸ 876.17 ⁸ 245.95 ⁴ 486,339.56	¹ 7,213.23 ⁸ 876.17 ⁸ 245.95 ⁴ 486,339.56	³⁰ 200.56 ⁴⁹³ 856.95 ⁵⁹⁶ 393.92
7,015,320.07	1,021,858.90	2,667,707.30	3,325,753.87	6,870,533.29	24,335.35	1,120,451.43
² 8,392.86 ² 94,590.32 ⁷ 761,199.49	² 1,291.65 ² 2,959.51 ² 50,905.11	⁴ 1,918.02 ² 249,018.56	⁶ 7,101.20 ⁶ 89,712.79 ⁹ 461,275.82	³ 999.72 ³³ 137.62 ⁶⁶⁴ 360.08	⁴ 393.13 ⁶¹ 452.70 ⁹⁶ 839.41	⁴ 393.13 ⁶¹ 452.70 ⁹⁶ 839.41
864,182.66	55,156.27	250,936.58	558,089.81	701,497.42	.....	162,685.24
163,552,539.14	54,918,248.67	34,145,964.62	74,488,325.85	106,346,777.35	265,906.59	12,308,510.54
208,128,864.27	65,936,717.02	39,389,093.42	102,803,053.83	131,423,923.81	1,536,327.69	24,015,520.80

⁴ Payment of these encumbrances can not be made after June 30, 1914, unless appropriations are made to satisfy the claims after examination and certification by the accounting officers of the Treasury Department (20 Stat. L., 130).

⁷ Available for expenditure until the close of business June 30, 1915.

² Available until the close of business June 30, 1913.

⁶ Payment for these encumbrances can not be made after June 30, 1915, unless appropriations are made to satisfy the claims after examination and certification by the accounting officers of the Treasury Department (20 Stat. L., 130).

Recapitulation of appropriation balances and transactions as reported by departments,

SET FORTH BY CLASSES OF

Class of appropriation.	Unexpended balance of appropriation.					
	Balance as of June 30, 1911.	Increases during year.			Decreases during year.	
		By act of appropriation.	By receipts for credit as additions to appropriation.	By repayments, transfers, and adjustments.	By vouchers, approved, and adjustments.	By lapses to surplus fund.
DEFINITE RECURRENT.						
Prior years.....				\$222.82		\$222.82
1910.....	\$64,294.92	\$3,949.47		448.93	\$4,413.95	64,279.37
1911.....	2,413,604.87	820,598.64		2,016.97	1,100,492.39	
1912.....		8,716,749.83		6,226.33	6,517,505.36	
Total definite recurrent.....	2,477,899.79	9,541,297.94		8,915.05	7,622,411.70	64,602.19
Revenue ⁵	16,914,859.03	123,741.19	\$13,878,846.13	7,765,568.32	20,343,882.94	1,168.37
Indefinite ⁶	230,044.54	2,795,729.73	5,138.69	9,926.26	2,728,326.20	123.32
Determinate ⁸	2,771,562.19	35,025,506.77	1,583,529.47	174,274.58	35,657,048.40	15.00
General account of advances—naval supply account.....						
Navy Department—undistributed.....						
Unclassified ¹²	5,429,351.47	4,053,779.77	28,112.67	268,307.03	5,155,885.29	2,025,755.93
Total, exclusive of trust funds ¹³	260,926,279.67	640,452,321.04	26,171,729.05	39,938,508.01	714,715,513.86	16,167,188.26
Trust funds ¹⁴	48,268,195.04	5,787.10	6,741,423.16	1,138,887.73	6,891,690.61	
Grand total (see Schedule 4).....	309,194,474.61	640,458,108.14	32,913,152.21	41,077,396.74	721,607,204.47	15,167,188.26

¹ These balances, if accurately stated, are no longer available, except for the payment of expenses incurred during the year for which the appropriations were made (R. S., 3690).

² These balances, if accurately stated, are no longer subject to encumbrance.

³ Payment for these encumbrances can not be made after June 30, 1913, unless appropriations are made to satisfy the claims after examination and certification by the accounting officers of the Treasury Department (20 Stat. L., 130).

⁴ Payment of these encumbrances can not be made after June 30, 1914, unless appropriations are made to satisfy the claims after examination and certification by the accounting officers of the Treasury Department (20 Stat. L., 130).

⁵ Revenue appropriations consist of authorizations to spend the amounts of certain revenues or other collections specified by law.

⁶ Indefinite appropriations consist of authorizations to spend such amounts as may be necessary to accomplish the purpose stated in the law.

⁷ This amount represents the excess of allotments over appropriations. This excess results from the practice in the Reclamation Service of making allotments for future operations to be paid for from future increments to the reclamation fund.

⁸ Determinate appropriations consist of authorizations to spend such amounts as may be necessary to meet certain obligations stated in the law.

⁹ Encumbrances consisting of purchases of naval-supply-account stores, being a part of the general account of advances, act as a deduction from the total amount of appropriations of the Navy Department. Since the amount of these encumbrances can not be distributed, it is necessary to show it as a deduction in total.

¹⁰ Under the law relating to the general account of advances, the Treasury balance subject to requisition for cash is shown in one amount for all appropriations of the Navy Department.

¹¹ This amount is that portion of the general account of advances consisting of cash balances of disbursing officers, which, under the law of the general account of advances, is not distributable to appropriations, and is therefore shown in one amount.

¹² This includes appropriations reported not in accordance with the classifications requested. In the time available it was not possible to obtain information on the basis of which to make the classification.

bureaus, and offices for the fiscal year ended June 30, 1912—Continued.

APPROPRIATIONS—continued.

Unexpended balance of appropriation.	Unallotted and unencumbered balance of appropriation June 30, 1912.	Unencumbered balance of allotments June 30, 1912.	Unliquidated balance of encumbrances June 30, 1912.	Treasury balances June 30, 1912.		Disbursing officers' balances June 30, 1912, available for payment of vouchers when approved.
				Subject to requisition for cash.	Disbursable by Treasury only.	
Balance as of June 30, 1912.						
1 \$2,135,728.09		\$2,135,690.77	* \$37.32	\$2,135,728.09		
2 2,205,470.80		1,931,157.72	4 274,313.08	2,186,038.23		\$19,432.57
4,341,198.89		4,066,848.49	274,350.40	4,321,766.32		19,432.57
18,337,963.36	\$12,658,862.58	20,617,577.35	10,379,248.59	13,840,933.86	\$1,817.82	1,979,711.26
312,389.70	58.00	105,500.00	206,831.70		24,388.20	288,001.50
3,897,809.61	2,589,796.83		1,308,012.78	3,358,599.25	28,634.28	37,016.87
	9 6,750,000.00		6,750,000.00			
2,597,909.72	1,440,055.45	158,851.30	999,002.97	10 49,735,792.50		11 6,453,606.30
				2,027,485.61	498,564.41	71,859.70
237,616,135.55	50,557,764.72	64,337,870.56	122,720,500.27	204,708,501.35	2,089,732.40	32,865,149.00
49,262,602.42	47,722,154.31		1,540,448.11	42,689,735.77	1,143,932.63	3,236,441.33
286,878,737.97	98,279,919.03	64,337,870.56	124,260,948.38	247,398,237.12	3,233,665.03	36,101,590.33

¹³ These totals are exclusive of the balances and transactions of the postal service, the public debt, and the District of Columbia. They are based on the reports received from the several departments, bureaus, and offices, in few of which controlling accounts are kept by means of which the accuracy of the detail appropriation accounts may be determined. These reports were accepted by the commission without verification. In a few instances palpable errors were corrected. Although the figures are known to be inaccurate and incomplete, they are submitted for the information of Congress as the best information that is at present available pertaining to the condition of appropriations and other past authorizations to spend money.

¹⁴ The amount of trust funds is presented as reported, but is very incomplete, owing to the fact that the Departments of State and War did not report such funds under a separate classification, and also certain trust funds of the Interior Department and independent establishments were not reported.

Summary of unliquidated encumbrances of appropriations no longer available for further encumbrance, but not yet lapsed to surplus funds.

Definite current:	
Annual, 1911	\$1,836,742.32
Annual, 1912	22,498,970.03
Biennial, 1910-11	36,150.35
Biennial, 1911-12	1,549,473.61
Triennial, 1909-11	7,101.20
Triennial, 1910-12	89,712.79
Definite recurrent, 1911	37.32
Definite recurrent, 1912	274,313.08
General account of advances:	
Naval supply account	6,750,000.00
Total (see budget statement No. 2)	33,042,500.70

SCHEDULE 3, SUPPORTING SCHED

Appropriation balances and transactions as reported by depart

CLASSIFIED BY KINDS OF APPROPRI

Class of appropriation.	Unexpended balance of appropriation.				
	Balance as of June 30, 1911.	Increases during year.			Decreases during year.
		By act of appropria- tion.	By receipts for credit as additions to appropria- tion.	By repay- ments, transfers, and adjust- ments.	
DEFINITE CURRENT.					
<i>Annual.</i>					
1909 and prior years.					
Interior Department.....	\$10. 50			\$122. 90	
Navy Department.....	28,067. 99			13,583. 52	\$17,789. 23
Department of Commerce and Labor.....	1,648. 89				723. 85
War Department.....	39,724. 41	\$1. 10	\$6,116. 51	12,733. 01	1,032. 04
	69,441. 79	1. 10	6,116. 51	26,439. 43	19,545. 12
1910.					
Senate.....	54,722. 36				
House.....	4,353. 57				
Capitol Building and Grounds.....	13,411. 37				6,375. 00
Library of Congress.....	1,559. 67				31. 10
National Botanic Garden.....	1,772. 94				9. 30
Executive Office.....	2,448. 93				33. 37
Tariff Board.....	23,594. 62			1,889. 06	25,483. 68
Treasury Department.....	1,136,451. 20			1,769. 42	28,431. 16
War Department.....	5,485,709. 51		10,659. 74	47,960. 45	798,835. 12
Navy Department.....	5,289,721. 62			132,041. 42	1,423,625. 56
Interior Department.....	1,142,242. 46			5,611. 44	105,992. 60
Department of Agriculture.....	374,181. 83			601. 50	7,882. 59
Department of Commerce and Labor.....	459,381. 98		3,581. 65	59,851. 91	11,030. 49
Civil Service Commission.....	3,683. 33				
Interstate Commerce Commission.....	206,792. 14				40. 90
Smithsonian Institution.....	12,528. 54				1,705. 47
Board of Arbitration on Interstate Commerce Controversies.....	2,001. 75				
Office of Superintendent State, War, and Navy Department Building.....	4,248. 86				
	14,218,806. 68		14,241. 39	249,725. 20	2,409,476. 34
1911.					
Senate.....	70,930. 12	16,860. 00		596. 46	13,458. 59
House.....	171,331. 17	30,650. 00		403. 50	149,744. 83
Joint committees and commissions.....	52. 00			2. 00	52. 00
Capitol Building and Grounds.....	34,218. 95	1,750. 00			29,371. 15
Library of Congress.....	77,348. 58			366. 55	76,474. 34
National Botanic Garden.....	6,204. 25			553. 28	4,807. 18
Executive Office.....	4,737. 42				1,116. 12
Tariff Board.....	58,601. 44				68,185. 49
Treasury Department.....	2,231,514. 11	3,021. 04	185. 34	201,111. 91	1,278,401. 99
War Department.....	13,648,701. 45		111,759. 46	678,377. 07	11,257,365. 91
Navy Department.....	6,980,698. 30			249,376. 57	4,639,988. 75
Interior Department.....	1,489,858. 72	1. 11		206,220. 51	857,108. 68
Agricultural Department.....	1,713,296. 69			35,344. 67	1,432,931. 77
Department of Commerce and Labor.....	1,334,680. 49		8,876. 40	329,747. 31	1,121,120. 47

ULE 2 OF BUDGET STATEMENT No. 2

ments, bureaus, and offices for the fiscal year ended June 30, 1912.

ATIONS AND ORGANIZATION UNITS.

Unexpended balance of appropriation.		Unallotted and unencumbered balance of appropriation June 30, 1912.	Unencumbered balance of allotments June 30, 1912.	Unliquidated balance of encumbrances June 30, 1912.	Treasury balances June 30, 1912.		Disbursing officers' balances June 30, 1912, available for payment of vouchers when approved.
Decreases during year.	Balance as of June 30, 1912.				Subject to requisition for cash.	Disbursable by Treasury only.	
By lapses to surplus fund.							
\$133.40							
23,703.15	\$149.13	\$149.13					
327.07	597.97	597.97					
54,867.21	2,675.78			\$2,675.78	2,675.78		
79,030.83	3,422.88	747.10		2,675.78	3,273.75		
54,722.36							
4,339.60	13.97	13.97			13.97		
7,036.37							
737.20	791.37	791.37			791.37		
	1,763.64	1,763.64			1,763.64		
2,415.56							
1,102,640.17	7,149.29	7,149.29			7,149.29		
4,630,366.07	115,128.51	949.79	\$24,461.17	89,717.55	9.57		\$115,118.94
3,997,720.36	417.12	417.12					
1,035,225.99	6,635.31	6,156.69		478.62		\$6,635.31	
866,900.74							
509,485.05	2,300.00			2,300.00			2,300.00
3,683.33							
206,751.24							
10,823.07							
2,001.75							
4,248.86							
11,939,097.72	134,199.21	17,241.87	24,461.17	92,496.17	9,727.84	6,635.31	117,418.94
	73,927.99	73,927.99			73,927.99		
	52,639.84	52,639.84			39,509.56		13,130.28
	2.00	2.00			2.00		
	6,597.80	6,597.80			6,597.80		
	2,793.07	2,543.57		249.50	2,793.07		
	1,397.07	1,397.07			1,397.07		
	3,622.30	3,622.30			3,618.68		3.62
	315.95	315.95			315.95		
	1,157,430.41	1,086,143.04	3,130.21	68,157.16	409,109.79	730,187.07	18,133.65
65.00	3,081,407.07	1,990,803.05	1,091.20	1,089,512.82	2,562,107.17	194.22	519,105.68
	2,689,898.12	2,115,659.74		574,238.38			
	808,687.14	803,313.53		5,253.61	546,654.51	261,312.61	700.02
30,404.62	315,709.49		274,089.73	41,619.78	299,602.72	9,437.52	6,669.25
	532,183.73	410,004.76	85,865.01	56,313.96	543,603.94		8,679.79

Appropriation balances and transactions as reported by departments,

CLASSIFIED BY KINDS OF APPROPRIATIONS

Class of appropriation.	Unexpended balance of appropriation.				
	Balance as of June 30, 1911.	Increases during year.			Decreases during year.
		By act of appropria- tion.	By receipts for credit as additions to appropria- tion.	By repay- ments, transfers, and adjust- ments.	By vouchers approved and adjust- ments.
DEFINITE CURRENT—continued.					
<i>Annual—Continued.</i>					
1911.					
Civil Service Commission.....	\$7,280.10				
Interstate Commerce Commission.....	149,550.87				\$81,925.08
Smithsonian Institution.....	82,574.20		\$64.57		69,255.85
Commission of Fine Arts.....	444.91				
Board of Arbitration on Interstate Commerce Controversies.....	3,541.72				763.97
Office of Superintendent, State, War, and Navy Department Building.....	32,532.37				28,387.29
	28,097,807.76	\$51,282.15	121,251.32	\$1,601,733.28	20,999,456.46
1912.					
Senate.....	9,810.03	1,959,700.30		2,564.40	1,836,636.74
House.....		4,100,725.00		9,250.17	4,060,120.84
Joint committees and commissions.....		4,000.00			1,404.00
Capitol Building and Grounds.....		265,700.00		7,000.00	261,833.61
Capitol police.....	47,825.00				46,299.19
Government Printing Office.....		5,547,634.00	342,379.92	541,476.64	5,781,932.18
Library of Congress.....	9,283.94	593,665.00	655.18	16.50	526,193.31
National Botanic Garden.....		29,893.75			23,592.41
Executive Office.....		196,820.00			189,374.66
Tariff Board.....		273,700.00			272,532.49
Commission on Economy and Efficiency.....		75,000.00	50.00	51,187.92	114,668.80
Treasury Department.....	1,858,514.62	39,541,547.30	845,408.94	273,659.76	38,775,566.54
War Department.....		97,873,870.86	3,419,478.39	1,353,982.54	91,025,871.60
Department of Justice and Judi- ciary.....		10,040,186.00		91,567.19	9,172,941.09
Post Office Department.....		1,667,190.00		314.00	1,461,556.20
Navy Department.....		88,612,224.57	72,829.00	14,631,227.65	99,484,998.28
Interior Department.....		168,697,800.85	30,633.58	442,359.29	167,408,103.91
Department of Agriculture.....		17,197,516.00		9,758.86	14,338,144.44
Department of Commerce and Labor.....		11,476,070.00	80,872.51	345,639.87	10,412,366.11
Civil Service Commission.....		284,790.00			279,782.40
Interstate Commerce Commission.....		1,800,000.00			1,362,887.78
Smithsonian Institution.....		742,000.00	73.35		671,298.09
Commission of Fine Arts.....		8,800.00			6,800.00
Board of Arbitration on Interstate Commerce Controversies.....		15,000.00			799.64
Office of Superintendent, State, War, and Navy Department Building.....		161,320.00		8,032.20	161,475.64
	1,925,433.69	451,165,153.63	4,792,280.87	17,768,036.99	447,677,181.89
Total definite current annual.	44,311,489.82	451,216,436.88	4,933,890.09	19,645,934.90	471,106,659.81
<i>Biennial.</i>					
1909-10.					
Capitol Buildings and Grounds....	151.30				
War Department.....	142,791.21		48.61	13.08	122,539.50
Interior Department.....	41,518.42			448.63	1,948.47
Department of Agriculture.....	109.43				
Department of Commerce and La- bor.....	6,875.35			4,332.15	2.70
	191,445.71		48.61	4,793.86	124,490.67

1 This sum represents a deduction.

bureaus, and offices for the fiscal year ended June 30, 1912—Continued.

AND ORGANIZATION UNITS—continued.

Unexpended balance of appropriation.		Unallotted and unenumbered balance of appropriation June 30, 1912.	Unencumbered balance of allotments June 30, 1912.	Unliquidated balance of encumbrances June 30, 1912.	Treasury balances June 30, 1912.		Disbursing officers' balances June 30, 1912, available for payment of vouchers when approved.
Decreases during year.	Balance as of June 30, 1912.				Subject to requisition for cash.	Disbursable by Treasury only.	
By lapses to surplus fund.							
	\$7,280.10	\$7,280.10			\$7,280.10		
	67,625.79		\$67,625.79			\$67,625.79	
	13,382.92		12,244.04	\$1,138.88	13,382.92		
	444.91	444.91			444.91		
	2,777.75	2,777.75			2,777.75		
	4,145.08	3,886.83		258.25	4,145.08		
\$30,469.52	8,842,431.87	6,561,360.23	444,045.98	1,836,742.32	4,517,071.01	1,068,757.21	\$566,422.19
	135,437.99	135,437.99			107,448.05		27,989.94
	49,854.33	49,854.33			1,106.69		48,747.64
	2,596.00	2,500.30		95.70	2,596.00		
	10,866.39	1,899.84		8,966.55	1,470.96		9,395.43
	1,525.87	1,525.87			1,106.69		419.18
	649,558.38	35,749.29		613,809.09	556,587.59		92,970.79
	77,427.31	4,711.76		72,715.55	8,406.43		69,020.88
	6,301.34	565.12		5,736.22	696.86		5,604.48
	7,445.34	7,445.34			5,332.75		2,112.59
	1,167.51	1,167.51			1,167.51		
	11,569.12	11,569.12			7,143.71		4,425.41
256,671.41	3,486,892.67	1,289,787.90	35,032.60	2,162,072.17	2,086,340.59	42,424.12	1,358,127.96
	11,621,460.19	85,869.95	85,746.51	11,621,583.63	6,200,234.34	5,754.25	5,415,471.60
	958,812.10	165,437.32		793,374.78	298,493.45	122,467.79	537,850.86
	205,947.80	47,566.65	14,174.97	144,206.18	59,744.63		146,203.17
	3,831,282.94	515,469.53		3,315,813.41			
	1,762,589.81	840,937.60		921,652.21	989,968.13		772,621.68
	2,869,130.42		1,228,062.60	1,641,067.82	2,195,758.45	47.07	673,324.90
	1,490,214.27	313,423.65	162,939.34	1,013,851.28	944,964.07		545,250.20
	5,007.60	4,553.13		454.47	5,007.60		
	437,112.22		329,766.94	107,345.28	437,112.22		
	70,775.26		254.81	70,520.45	41,248.87		29,526.39
	2,000.00	2,000.00			2,000.00		
	14,200.36	14,200.36			14,200.36		
	7,876.56	2,171.32		5,705.24	6,907.20		969.36
256,671.41	27,717,051.78	3,362,103.98	1,855,977.77	22,498,970.03	13,975,043.15	170,693.23	9,740,032.46
12,305,269.48	36,696,822.40	9,941,453.18	2,324,484.92	24,430,884.30	18,505,115.75	1,246,085.75	10,423,873.59
151.30							
20,313.40							
32,805.35	7,213.23	4,064.28		3,148.95		7,213.23	
109.43							
11,204.80							
64,584.28	7,213.23	4,064.28		3,148.95		7,213.23	

Appropriation balances and transactions as reported by departments,

CLASSIFIED BY KINDS OF APPROPRIATIONS

Class of appropriation.	Unexpended balance of appropriation.				
	Balance as of June 30, 1911.	Increases during year.			Decreases during year.
		By act of appropriation.	By receipts for credit as additions to appropriation.	By repayments, transfers, and adjustments.	
DEFINITE CURRENT—continued.					
<i>Biennial—Continued.</i>					
1910-11.					
Capitol Buildings and Grounds....	\$716.28				
Executive Office.....	4,787.39				\$4,744.28
War Department.....	948,997.23		\$24.49	\$16,156.07	848,059.54
Department of Justice and Judiciary.....	51,815.98			547.61	39,216.29
Interior Department.....	302,901.90			11,023.01	227,638.43
Department of Agriculture.....	3,514.60			31.50	3,539.64
Department of Commerce and Labor.....	66,246.12			3,598.99	53,757.03
	1,378,979.50		24.49	31,357.18	1,176,955.21
1911-12.					
Senate.....	3,600.00	\$47,000.00			45,205.60
House.....	18,586.95				4,155.08
Commission to Investigate Questions Pertaining to Issuance of Stocks and Bonds by Railroad Corporations.....		10,795.15			7,163.65
War Department.....	3,827,158.11		440,558.58	761,264.99	3,592,485.27
Interior Department.....	1,288,910.93	219,850.56	720.00	145,280.15	1,474,126.91
Department of Agriculture.....	160,042.39			622.78	134,731.82
Department of Commerce and Labor.....	91,065.48	243,000.00		1,660.10	304,854.68
	5,389,363.86	520,645.71	441,278.58	908,828.02	5,562,723.01
1912-13.					
Senate.....		3,000.00			947.21
House.....		630,000.00			618,514.92
War Department.....		3,525,000.00	597,061.10	2,643,370.83	1,696,236.32
		4,158,000.00	597,061.10	2,643,370.83	2,315,698.45
Total definite current biennial.....	6,959,789.07	4,678,645.71	1,038,412.78	3,588,349.89	9,179,867.34
<i>Triennial.</i>					
1909-11.					
War Department.....	18,095.25			43.05	9,745.45
1910-12.					
War Department.....	190,428.78		.53	19,054.49	140,501.34
Department of Commerce and Labor.....	300,139.15	2,000,000.00		58,400.16	2,332,931.45
	490,567.93	2,000,000.00	.53	77,454.65	2,473,432.79
1911-13.					
War Department.....	1,053,221.16			2,194.86	294,216.53
Total definite current triennial.....	1,561,884.34	2,000,000.00	.53	79,692.56	2,777,394.77

Bureaus, and offices for the fiscal year ended June 30, 1912—Continued.

AND ORGANIZATION UNITS—continued.

Unexpended balance of appropriation.		Unallotted and unencumbered balance of appropriation June 30, 1912.	Unencumbered balance of allotments June 30, 1912.	Unliquidated balance of encumbrances June 30, 1912.	Treasury balances June 30, 1912.		Disbursing officers' balances June 30, 1912, available for payment of vouchers when approved.
Decreases during year.	Balance as of June 30, 1912.				Subject to requisition for cash.	Disbursable by Treasury only.	
By lapses to surplus fund.							
	\$716.28	\$716.28				\$716.28	
	43.11	43.11			\$43.11		
	117,118.25	5,632.87	\$86,291.61	\$25,193.77	88,324.87		\$28,793.38
\$5,425.76	7,721.54	2,544.84		5,176.70	7,721.54		
	86,286.48	80,513.06		5,773.42	77,941.21	8,159.89	185.38
	6.46			6.46	6.46		
	16,088.08	14,808.77	1,279.31		14,866.28		1,221.80
6,425.76	227,980.20	104,258.93	87,570.92	36,150.35	188,903.47	8,876.17	30,200.56
	5,394.40	5,394.40			5,394.40		
	14,431.87	14,431.87			13,125.20		1,306.67
	3,631.50	3,631.50			3,631.50		
1,436,496.41	32,519.94	29,850.75	1,374,125.72	1,080,254.84			256,241.67
180,634.73	42,652.51		137,982.22	53,873.50			126,761.23
25,933.35		65.74	25,867.61	17,276.89	8,245.95		410.51
	30,870.90	19,372.84		11,498.06	21,733.93		9,136.97
	1,697,393.16	118,003.06	29,916.49	1,549,473.61	1,195,290.26	8,245.95	493,656.95
	2,052.79	2,052.79					2,052.79
	11,485.08	11,485.08					11,485.08
5,069,195.61	781,994.76	2,550,219.89	1,736,980.96	4,486,339.56			582,856.05
	5,082,733.48	795,532.63	2,550,219.89	1,736,980.96	4,486,339.56		596,393.92
70,010.04	7,015,320.07	1,021,858.90	2,667,707.30	3,325,753.87	5,870,533.29	24,335.35	1,120,451.43
	8,392.85	1,291.65		7,101.20	3,999.72		4,393.13
	68,982.46	959.51	1,918.02	66,104.93	7,529.76		61,452.70
	25,607.86	2,000.00		23,607.86	25,607.86		
	94,590.32	2,959.51	1,918.02	89,712.79	33,137.62		61,452.73
	761,199.49	50,905.11	249,018.56	461,275.82	664,360.08		96,839.41
	864,182.66	55,166.27	250,936.58	558,089.81	701,497.42		162,685.24

Appropriation balances and transactions as reported by departments,

CLASSIFIED BY KINDS OF APPROPRIATIONS

Class of appropriation.	Unexpended balance of appropriation.				
	Balance as of June 30, 1911.	Increases during year.			Decreases during year.
		By act of appropria- tion.	By receipts for credit as additions to appropria- tion.	By repay- ments, transfers, and adjust- ments.	
DEFINITE CURRENT—continued.					
<i>Continuous.</i>					
Senate.....	\$23,987.79	\$7,695.00			\$21,218.84
House.....	7,614.89	6,000.00			13,500.00
Joint committees and commissions.	154,028.18	13,500.00			42,748.91
Capitol Building and Grounds.....	727,139.14	974,770.00		\$12.50	148,785.67
Congressional Library.....	3,487.73	2,000.00			2,157.84
Commission on Economy and Efficiency.....	58,830.91		\$455.00		59,740.91
Commission to Investigate Cost of Transporting and Handling Second-class Mail.....	25,000.00				18,565.95
Committee on Departmental Methods.....		2,444.31			541,799.61
State Department.....	1,232,991.82	411,500.00			18,283,903.33
Treasury Department.....	38,440,606.53	594,597.47		1,169,981.77	47,646,055.28
War Department.....	59,884,838.06	42,391,399.65	147,017.17	1,032,520.91	208,731.03
Department of Justice and ju- diciary.....	314,776.68	202,486.00		31.40	289,174.87
Post Office Department.....	59,201.45	500,000.00		86.97	47,561,239.93
Navy Department.....	49,156,738.63	38,660,024.67		4,489,337.07	4,393,812.12
Interior Department.....	8,404,889.32	2,589,615.95	851.95	29,488.94	63,254.16
Department of Agriculture.....	227,905.09			24.67	969,116.87
Department of Commerce and Labor.....	2,126,762.01	1,621,150.00		120,207.14	21,227.13
Smithsonian Institution.....	22,902.78				39,860,005.06
Isthmian Canal Commission.....	19,397,698.31	43,040,000.00	4,555,474.57	1,555,848.05	
Total continuous.....	180,269,399.32	131,017,183.05	4,703,798.69	8,397,539.42	160,145,037.41
Total definite current.....	233,102,562.55	588,912,265.64	10,676,102.09	31,711,516.77	643,207,969.33
DEFINITE RECURRENT.					
Prior years.....				222.82	
1910.					
War Department.....	457.23	3,949.47		448.93	4,398.40
Department of Agriculture.....	63,837.69				15.55
	64,294.92	3,949.47		448.93	4,413.95
1911.					
War Department.....		820,598.64		372.37	820,971.01
Department of Agriculture.....	2,413,604.87			1,044.60	279,521.38
	2,413,604.87	820,598.64		2,016.97	1,100,492.39
1912.					
War Department.....		1,191,749.83		6,111.00	1,196,677.23
Interior Department.....		2,500,000.00			2,500,000.00
Department of Agriculture.....		5,025,600.00		115.33	2,820,828.13
		8,716,749.83		6,226.33	6,517,505.36
Total definite recurrent.....	2,477,899.79	9,641,297.94		8,916.05	7,622,411.70
REVENUE.					
State Department.....	22,733.53		123,608.65		131,253.86
Treasury Department.....	622,557.79	123,741.19	603.00	362,000.00	356,294.54
War Department.....	7,814,602.31		3,837,611.91	1,836.35	2,851,949.76
Post Office Department.....			2,969.20		2,969.20
Navy Department.....	1,902,217.05		110,517.65	4,908,341.22	4,405,573.40

bureaus, and offices for the fiscal year ended June 30, 1912—Continued.

AND ORGANIZATION UNITS—continued.

Unexpended balance of appropriation.		Unallotted and unencumbered balance of appropriation June 30, 1912.	Unencumbered balance of allotments June 30, 1912.	Unliquidated balance of encumbrances June 30, 1912.	Treasury balances June 30, 1912.		Disbursing officers' balances June 30, 1912, available for payment of vouchers when approved.
Decreases during year.	Balance as of June 30, 1912.				Subject to requisition for cash.	Disbursable by Treasury only.	
By lapses to surplus fund.							
\$1,283.31	\$9,180.64	\$9,180.64			\$9,165.35		\$15.29
114.89							
	124,779.27	124,779.27			115,126.74		9,652.53
	1,553,136.07	494,222.59		\$1,058,913.48	1,539,752.38		13,383.69
	3,329.89	3,329.89			3,329.89		
	1455.00	1455.00					455.00
	6,434.05	6,434.05			6,434.05		
	2,444.31	2,444.31			2,444.31		
14,419.07	1,088,273.14	71,477.08	\$6,289.83	1,010,506.23	1,003,861.34		84,411.80
294,747.92	21,626,534.52	10,524,114.18		11,102,420.34	20,184,371.24	\$226,296.16	1,215,867.12
142,867.84	55,666,852.07	7,793,219.22	32,637,094.01	15,236,539.44	47,739,442.66	36,247.49	7,891,162.52
10,011.27	298,551.78	186,240.42		112,311.36	272,633.70	3,262.94	22,055.14
	270,113.55	247,011.91		23,101.64	247,876.88		22,236.67
113,515.78	44,631,344.66	6,608,133.73		38,023,210.93			
31,640.85	6,599,393.19	6,263,163.20	40,666.89	295,563.10	6,355,643.31	100.00	243,649.88
	164,675.60		155,751.45	8,924.15	160,524.80		4,150.80
81,743.00	2,817,259.28	747,497.77	1,306,162.44	763,599.07	2,698,518.42		118,740.86
	1,675.65	1,613.25		62.40	489.17		1,186.48
	28,689,015.87	21,835,842.16		6,853,173.71	26,007,163.11		2,681,852.76
690,343.93	163,552,539.14	54,918,248.67	34,145,964.62	74,488,325.85	106,346,777.35	265,906.59	12,308,510.54
13,065,623.45	208,128,864.27	65,936,717.02	39,389,093.42	102,803,053.83	131,423,923.81	1,536,327.69	24,015,520.80
222.82							
457.23							
63,822.14							
64,279.37							
	2,135,728.09		2,135,690.77	37.32	2,135,728.09		
	2,135,728.09		2,135,690.77	37.32	2,135,728.09		
	1,183.60		442.43	741.17			1,183.60
	2,204,287.20		1,930,715.29	273,571.91	2,186,038.23		18,248.97
	2,205,470.80		1,931,157.72	274,313.08	2,186,038.23		19,432.57
64,502.19	4,341,198.89		4,066,848.49	274,350.40	4,321,766.32		19,432.57
	15,088.32			15,088.32	6,505.37		8,582.95
	762,607.44	720,853.16		31,754.28	681,608.85		70,998.59
	8,302,100.81	1,039,429.81	306,387.75	6,966,283.25	7,482,175.15		819,925.66
	2,615,500.42	502,886.03		2,012,614.39			

Appropriation balances and transactions as reported by departments,

CLASSIFIED BY KINDS OF APPROPRIATIONS

Class of appropriation.	Unexpended balance of appropriation.				
	Balance as of June 30, 1911.	Increases during year.			Decreases during year.
		By act of appropria- tion.	By receipts for credit as additions to appropria- tion.	By repay- ments, transfers, and adjust- ments.	By vouchers approved and adjust- ments.
REVENUE—continued.					
Interior Department.....	\$6,524,318.69		\$9,750,380.84	\$2,491,653.10	\$12,043,416.18
Department of Agriculture.....	13,355.84		553,154.98	67.45	538,238.85
Department of Commerce and Labor.....	15,073.82			1,670.20	14,185.15
Total revenue.....	16,914,859.03	\$123,741.19	13,878,846.13	7,765,568.32	20,343,882.94
INDEFINITE.					
Joint committees and commissions.	4,293.65	47,102.26			51,395.91
State Department.....		69,661.66		123.32	69,661.66
War Department.....	179,404.01	2,510,915.45	5,138.69	9,594.78	2,404,087.95
Department of Justice and Judi- ciary.....		140,161.11			128,794.39
Interior Department.....		12,018.75			11,960.75
Department of Commerce and Labor.....	46,346.88	15,870.50		208.16	62,425.54
Total indefinite.....	230,044.54	2,795,729.73	5,138.69	9,926.26	2,728,326.20
DETERMINATE.					
State Department.....	225,545.08		1,153,822.22		112,845.12
Treasury Department.....	30,634.28	33,065,599.08	1,812.72	744.56	33,069,281.93
Navy Department.....	439,829.80		427,320.38	46,255.59	439,846.56
Interior Department.....	2,073,993.03	1,959,907.69	574.15	127,274.43	2,034,034.79
Department of Commerce and Labor.....	1,560.00				1,040.00
Total determinate.....	2,771,562.19	35,025,506.77	1,583,529.47	174,274.58	35,657,048.40
GENERAL ACCOUNT OF ADVANCES— NAVAL SUPPLY ACCOUNT.					
Department of the Navy.....					
UNDISTRIBUTED.					
Navy Department.....					
UNCLASSIFIED.					
All years.					
State Department.....	1,796,993.11	4,053,779.77		57,015.79	3,874,881.57
Treasury Department.....	3,378.11			239.98	30.96
	1,800,371.22	4,053,779.77		57,255.77	3,874,912.53
1911 and prior years.					
Government Printing Office.....	1,196,468.75		18,056.83	164,214.77	662,627.10
Department of Justice and Judi- ciary.....	2,031,474.06			11,014.10	384,277.44
Post Office Department.....	321,400.68			44.00	147,127.48
Interior Department.....	79,546.76		10,055.84	35,778.39	86,940.74
	3,628,980.25		28,112.67	211,051.26	1,280,972.76
Total unclassified.....	5,429,351.47	4,053,779.77	28,112.67	268,307.03	5,165,885.29
TRUST FUNDS.					
Treasury Department.....	1,303,206.39			99,806.21	9,079.97
Navy Department.....	2,295,430.14	5,751.75	364,408.95	72.26	473,170.41
Interior Department.....	44,669,558.51	35.35	6,877,014.21	1,039,009.26	6,409,440.23
Total trust funds.....	48,268,195.04	5,787.10	6,741,423.16	1,138,887.73	6,891,690.61
Grand total (see Schedule 2).	309,194,474.61	640,458,108.14	32,913,152.21	41,077,395.74	721,607,204.47

¹ This amount represents a deduction.

bureaus, and offices for the fiscal year ended June 30, 1912—Continued.

AND ORGANIZATION UNITS—continued.

Unexpended balance of appropriation.		Unallotted and unencumbered balance of appropriation June 30, 1912.	Unencumbered balance of allotments June 30, 1912.	Unliquidated balance of encumbrances June 30, 1912.	Treasury balances June 30, 1912.		Disbursing officers' balances June 30, 1912, available for payment of vouchers when approved.
Decreases during year.	Balance as of June 30, 1912.				Subject to requisition for cash.	Disbursable by Treasury only.	
By lapses to surplus fund.							
\$1,168.37	\$6,721,768.08	\$14,924,590.45	\$20,290,572.75	\$1,355,785.78	\$5,659,101.13	\$1,817.82	\$1,060,849.13
	28,339.42		20,616.85	7,722.57	8,984.49		19,354.93
	2,558.87	2,558.87			2,558.87		
1,168.37	18,337,963.36	12,658,862.58	20,617,577.35	10,379,248.59	13,840,933.86	1,817.82	1,979,711.26
123.32							
	300,904.98		105,500.00	195,464.98		24,388.20	276,576.78
	11,366.72			11,366.72			11,366.72
	58.00	58.00					58.00
123.32	312,389.70	58.00	105,500.00	206,831.70		24,388.20	288,001.50
15.00	1,266,522.18			1,266,522.18	1,266,522.18		
	29,493.71			29,493.71		28,634.28	859.43
	473,559.21	473,559.21					
	2,127,714.51	2,116,237.62		11,476.89	2,091,557.07		36,157.44
	520.00			520.00	520.00		
15.00	3,897,809.61	2,589,796.83		1,308,012.78	3,358,599.25	28,634.28	37,010.87
		16,750,000.00		6,750,000.00			
					49,735,792.50		6,453,606.30
350,760.92	1,682,146.18	577,392.91	158,851.30	945,901.97	1,145,059.38	470,417.10	66,669.70
3,587.13							
854,348.05	1,682,146.18	577,392.91	158,851.30	945,901.97	1,145,059.38	470,417.10	66,669.70
446,582.15	269,551.10	269,551.10			265,050.73		4,500.37
1,126,870.73	531,339.99	478,238.99		53,101.00	526,673.11	3,977.25	689.63
83,704.81	90,702.39	90,702.39			90,702.39		
14,270.19	24,170.06	24,170.06				24,170.06	
1,671,407.88	915,763.54	862,662.54		53,101.00	882,426.23	28,147.31	5,190.00
2,025,755.93	2,597,909.72	1,440,055.45	158,851.30	999,002.97	2,027,485.61	498,564.41	71,859.70
	1,393,932.63	250,000.00		1,143,932.63	250,000.00	1,143,932.63	
	2,192,492.69	2,192,492.69					
	45,676,177.10	45,279,661.62		396,515.48	42,439,735.77		3,236,441.33
	49,262,602.42	47,722,154.31		1,540,448.11	42,689,735.77	1,143,932.63	3,236,441.33
15,157,188.26	286,878,737.97	98,279,919.03	64,337,870.56	124,260,948.38	247,398,237.12	3,233,665.03	36,101,590.33

SCHEDULE 4, SUPPORTING BUDGET STATEMENT NO. 2.

Recapitulation of appropriation balances and transactions as reported by departments, bureaus, and offices for the fiscal year ended June 30, 1912.

CLASSIFIED BY ORGANIZATION UNITS.

Organization units.	Unexpended balance of appropriation.					Balance as of June 30, 1912. (Column 7.)
	Balance as of June 30, 1911. (Column 1.)	By act of appropriation. (Column 2.)	Increases during year. By receipts for credit as additions to appropriation. (Column 3.)	Decreases during year. By repayments, transfers, and adjustments. (Column 4.)	By vouchers approved, and adjustments. (Column 5.)	By lapses to surplus fund. (Column 6.)
The Congress:						
Senate.....	\$163,050.30	\$2,033,255.30		\$3,160.86	\$1,917,466.98	\$225,993.81
House of Representatives.....	201,896.58	4,767,375.00		9,453.67	4,846,035.67	128,425.09
Joint committees and commissions.....	158,373.63	64,602.26		2.00	95,000.82	127,377.27
Government Printing Office.....	1,196,468.75	5,547,634.00	\$360,436.75	705,691.41	6,444,559.28	919,109.48
Library of Congress.....	91,679.92	595,865.00	1,020.73	589.78	603,556.59	84,341.64
National Botanic Garden.....	7,977.19	29,893.75			28,408.89	9,462.05
Capital police.....	47,825.00				46,299.13	1,525.87
The President (including executive boards and commissions):						
The Executive Office.....	11,973.74	196,820.00			195,267.43	11,110.75
Tariff Board.....	82,086.06	273,700.00		1,889.06	356,501.66	1,483.46
Commission on Economy and Efficiency.....	58,850.91	75,000.00	505.00	51,187.92	174,408.71	11,114.12
Commission to Investigate Cost of Transporting and Handling Second-Class Mail.....	25,000.00					
Commission to Investigate Questions Pertaining to Issuance of Stocks and Bonds by Railroad Corporations.....					18,565.95	6,434.05
Committee of Fine Arts.....	444.91	10,795.15				
Committee on Departmental Methods.....		8,800.00			7,163.65	3,631.50
Executive departments:		2,444.31			6,800.00	2,444.91
State.....	3,278,263.54	4,534,941.43	1,277,430.87	57,139.11	4,730,441.82	4,052,029.82
Treasury.....	45,626,863.03	127,278,000.99	975,075.88	2,108,313.61	91,800,990.42	28,454,040.67
War.....	93,234,128.72	73,328,506.08	848,010.00	6,486,257.60	164,711,028.25	86,553,158.88
Justice and Judiciary.....	2,398,066.72	148,317,485.00	8,075,475.18	103,160.30	9,933,960.24	1,807,792.13
Post Office (superintendent of Washington postal service).....	380,692.13	10,382,833.11				
Navy.....	66,092,503.53	2,167,190.00	2,969.20	444.87	1,900,827.75	566,763.74
Interior.....	66,017,749.24	127,278,000.99	975,075.88	24,470,235.30	158,346,232.12	56,334,644.29
Capitol Building and Grounds.....	7,775,637.04	175,979,230.26	16,170,130.57	4,534,523.81	197,546,523.81	64,001,207.64
Agriculture.....	4,969,648.33	1,242,220.00	7,012.50	446,365.33	7,187.67	1,571,316.54
Commerce and Labor.....	4,449,780.17	22,222,516.00	553,154.98	48,211.86	19,619,088.33	7,743,810.03
Other Government establishments:		15,556,090.50	93,330.56	925,315.99	15,283,556.34	4,938,200.96
Civil Service Commission.....	10,963.43	284,790.00			279,782.40	12,287.70
Interstate Commerce Commission.....	356,343.01	4,800,000.00			1,444,553.76	504,738.01
Board of Arbitration on Interstate Commerce Controversies.....	5,543.47	15,090.00			1,563.61	16,978.11
					2,001.75	

Organization units.	Unallotted and unencumbered balance of appropriation June 30, 1912.	Unencumbered balance of allotments June 30, 1912.	Unliquidated balance of encumbrances June 30, 1912.	Treasury balances June 30, 1912.		Disbursing officers' balances June 30, 1912, available for payment of vouchers when approved.	Disbursing officers' cash balances June 30, 1912.	
				Subject to requisition for cash.	Disburseable by Treasury only.		On hand.	On deposit with Treasurer, Assistant Treasurers, and national bank depositories.
	(Column 8.)	(Column 9.)	(Column 10.)	(Column 11.)	(Column 12.)	(Column 13.)	(Column 14.)	(Column 15.)
The Congress:								
Senate.....	\$225,993.81			\$195,935.79		\$30,058.02		
House of Representatives.....	128,425.09			53,755.42		74,689.67		
Joint committees and commissions.....	127,281.57			117,724.74		9,652.53		
Government Printing Office.....	305,300.39		\$85.70	821,638.32		97,471.16		\$4,500.37
Library of Congress.....	11,376.59		613,809.09	15,320.76		69,020.88		51,385.24
National Botanic Garden.....	3,725.83		72,955.05	3,857.57		5,604.48	\$17,635.64	5,604.48
Capitol police.....	1,525.87		5,736.22	1,106.69		419.18		
The President (including Executive boards and commissions):								
The Executive Office.....	11,110.75			8,994.54		2,116.21		
Tariff Board.....	1,483.46			1,483.46				
Commission on Economy and Efficiency.....	11,114.12			7,143.71		3,970.41		
Commission to Investigate Cost of Transportation and Handling Second-Class Mail.....	6,434.05			6,434.05				
Commission to Investigate Questions Pertaining to Issuance of Stocks and Bonds by Railroad Corporations.....								
Commission of Fine Arts.....	3,631.50			3,631.50				
Committee on Departmental Methods.....	2,444.31			2,444.31				
Executive departments:								
State.....	648,869.99	\$155,141.13	3,238,018.70	3,421,948.27	\$470,417.10	159,664.45		24,399.23
Treasury.....	13,878,047.57	38,162.81	14,537,830.29	23,618,679.76	2,171,474.26	2,693,986.65	17,878.72	381,796.65
War.....	11,611,835.76	36,078,021.90	38,863,301.02	70,317,453.50	66,584.16	16,169,121.02	902,866.05	
Justice and judiciary.....	832,461.57		975,330.56	1,105,521.80	129,707.98	572,562.35		
Post Office (superintendent of Washington postal service).....	385,290.95	14,174.97	167,307.82	398,323.90		168,439.84	134,930.58	33,509.26
Navy.....	5,658,767.18		50,675,877.11	49,735,792.50		6,453,606.30	4,067,207.84	8,010,440.75
Interior.....	40,536,337.72	20,331,239.64	3,133,630.28	68,214,374.63		5,477,424.92	220,287.99	2,236,111.70
Capitol Building and Grounds.....	503,436.51		1,067,880.03	1,547,821.14	309,408.92	22,779.12		
Agriculture.....		5,744,992.43	1,998,817.60	7,093,920.13	716.28	722,159.36	249,950.62	722,159.36
Commerce and Labor.....	1,510,264.63	1,556,246.10	1,871,680.23	4,262,871.34	17,730.54	686,329.62	51,331.42	633,998.20
Other Government establishments:								
Civil Service Commission.....	11,833.23		454.47	12,287.70				
Interstate Commerce Commission.....		397,392.73	107,345.28	487,112.22	67,625.79			
Board of Arbitration on Interstate Commerce Controversies.....	16,978.11			16,978.11				

Recapitulation of appropriation balances and transactions as reported by departments, bureaus, and offices for the fiscal year ended June 30, 1912—Con.

CLASSIFIED BY ORGANIZATION UNITS—continued.

Organization units.	Unexpended balance of appropriation.						Balance as of June 30, 1912. (Column 7.)
	Balance as of June 30, 1911. (Column 1.)	Increases during year.			Decreases during year.		
		By act of appropriation. (Column 2.)	By receipts for credit as additions to appropriation. (Column 3.)	By repayments, transfers, and adjustments. (Column 4.)	By vouchers approved, and adjustments. (Column 5.)	By lapses to surplus fund. (Column 6.)	
Other Government establishments—Contd.							
Smithsonian Institution	\$118,005.52	\$742,000.00	\$137.92		\$763,486.54	\$10,823.07	\$85,832.87
Isthmian Canal Commission	19,397,698.31	43,040,000.00	4,555,474.57	\$1,555,848.05	39,860,005.06		28,689,015.83
Superintendent of the State, War, and Navy Building	36,781.23	161,320.00		8,032.20	189,862.93	4,248.86	12,021.64
Total, as reported by departments, bureaus, and offices (see Schedule 2) ..	309,194,474.61	640,458,108.14	32,913,152.21	41,077,395.74	721,607,204.47	15,157,188.26	\$ 286,878,737.97
Total, as per books of the Division of Bookkeeping and Warrants, Treasury Department		685,163,385.14				18,180,532.11	
Differences:							
Amount by which figures reported exceed Treasury figures							
Amount by which figures reported fall short of Treasury figures		\$44,705,277.00				10 3,023,393.85	

⁵ If accurately stated, the total amount of the unliquidated balance of encumbrances is an obligation which must be met with the unexpended resources of the appropriations—that is, by payments made from disbursing officers' balances or from undrawn Treasury balances.

Relationship of the aggregates.

Column 7, the aggregate of which is, if accurately stated, the unexpended balance of appropriations as of the close of business June 30, 1912, is accounted for and analyzed by columns which appear below it as follows:

Columns 8, 9, and 10 constitute one analysis of column 7—that is, the unallotted and unencumbered balance plus the unencumbered balance of allotments, plus the unliquidated balance of encumbrances equal the unexpended balance (column 7). The resources from which unexpended balances of appropriations are to be met are found in columns 11, 12, and 13, which in aggregate should equal, but as presented fall short of, the unexpended balance, owing to the fact that the Treasury balance, subject to requisition for cash, plus the disbursing officers' balances as reported by the Navy Department fall short of the unexpended balance of the Navy Department by \$145,245.49. This discrepancy consists of unsettled and unaudited items between the books of the Treasury Department and books of the Navy, which it was impossible to locate in the time available.

⁶ This aggregate is inaccurate owing to the fact that many of the organization units did not report the amounts of cash in the hands of disbursing officers.

⁷ This aggregate is inaccurate owing to the fact that many of the organization units did not report the amount of cash on deposit.

⁸ These figures are derived from the "Combined Statement of the Receipts and Disbursements, Balances, etc., of the United States," which is prepared by the Division of Bookkeeping and Warrants of the Treasury Department. They are inserted in the statement for the purpose of comparison with the totals reported by the departments, bureaus, and offices. In order to make this comparison fair they are shown exclusive of the postal service, public debt, the District of Columbia, and the Territorial governments.

⁹ This figure represents the amount by which the reports of the departments, bureaus, and offices fall short of the Treasury figures. This shortage is due to the fact that there are appropriations which were not reported and also that the amounts of appropriations are in some cases taken up on the books of the department on a basis different from that on which the same amounts are entered in the books of the Division of Bookkeeping and Warrants of the Treasury Department.

¹⁰ This figure represents the amount by which the reports from the departments, bureaus, and offices of lapses to the surplus fund fall short of the lapses shown in the statement of the Treasury. This difference is due to the fact that in a great many instances amounts shown by the Treasury as lapses are not so reported by the departments, bureaus, and offices, and are shown as unexpended balances.

¹¹ This figure represents the amount by which the Treasury balances reported by departments, bureaus, and offices exceeds the Treasury balances, as shown by the Division of Bookkeeping and Warrants. This overdifference is due in part to the fact that the Division of Bookkeeping and Warrants shows \$3,000,000 as lapses to the surplus fund and correspondingly reduces the balances at the close of the period, while the departments, bureaus, and offices show this \$3,000,000 as unexpended. There are also many differences between the Treasury balances as reported by the departments, bureaus, and offices and the Treasury balances shown by the Division of Bookkeeping and Warrants. These differences are explained partly by the fact that there are items in transit, but there are many differences, such as the entire omission of appropriations in the reports of the departments, bureaus, and offices and other unexplained discrepancies from which this difference in the grand total results. It should be stated there were many expenditures charged by administrative officers in June which did not reach the Bureau of Bookkeeping and Warrants until July.

Conclusions to be drawn from a consideration of Schedule No. 4.

If the figures in Schedule No. 4 are accurately stated and truthfully reflect the conditions of funds and appropriations, the following conclusions are to be drawn therefrom: The total amount of authorizations during the year is approximately \$673,000,000, which is arrived at by adding together the aggregates of columns 2 and 3. The net expenditures during the year are approximately \$680,000,000, which is arrived at by deducting column 4 from column 5. Therefore it appears that the Government has spent \$7,000,000 more than has been authorized during the year.

Schedule 5, supporting Budget Statement No. 7.

Reconciliation of estimated expenditures for 1914, as reported to the President, with the Book of Estimates.

Total estimated expenditures for 1914, as reported to the President:

Expenditures out of Government funds.....	\$1,110,040,577.27
Expenditures out of trust and private funds.....	15,090,403.80
Refunds (deductions from revenues).....	10,662,000.00
	\$1,135,792,981.07

Total estimated expenditures for 1914, as stated in the Book of Estimates.....

1,105,206,963.14

Excess of estimated expenditures as reported to the President.....	30,586,017.93
Accounted for as follows:	

Differences classified by their nature.

Items in which the reports to the President exceed the Book of Estimates:

Items not appearing in the Book of Estimates (List A).....	\$681,500.00	
Estimated expenditures from balances of prior years' appropriations (List B).....	22,756,231.04	
Items reported in excess of items in Book of Estimates (List C).....	8,196,717.70	
	\$31,634,448.74	

Items in which the Book of Estimates exceeds the reports to the President:

Items in Book of Estimates not reported (List D).....	587,569.00	
Items in Book of Estimates in excess of items reported (List E).....	460,861.81	
	1,048,430.81	
		\$30,586,017.93

Differences classified by the units of organization concerned.

Items in which the reports to the President exceed the Book of Estimates:

The Judiciary.....	\$16,500.00	
Department of State.....	177,360.00	
Department of the Treasury.....	4,441,597.92	
Department of War.....	19,049,639.29	
Department of Justice.....	15,821.84	
Post Office Department.....	10,000.00	
Department of the Interior.....	7,334,906.97	
Department of Agriculture.....	277,082.72	
Department of Commerce and Labor.....	40.00	
Civil Service Commission.....	11,500.00	
Lincoln Memorial Commission.....	300,000.00	
	\$31,634,448.74	

Items in which the Book of Estimates exceeds the reports to the President:

Department of State.....	1,000.00	
Department of War.....	103,621.81	
Department of Justice.....	62,240.00	
Department of the Navy.....	586,569.00	
Department of the Interior.....	25,000.00	
Department of Commerce and Labor.....	270,100.00	
	1,048,430.81	
		\$30,586,017.93

Schedule 5, List A.

Items not appearing in Book of Estimates.

The judiciary:

Printing and binding, United States Supreme Court (sundry civil bill).....	\$15,000.00	
Printing and binding, District of Columbia Supreme Court (sundry civil bill).....	1,500.00	\$16,500.00

Department of State:

Pan American Union, quotas from other countries, receipts from miscellaneous sales, etc. (revenue appropriation).....	35,000.00	
Pay of consular agents from fees collected (revenue appropriation) ..	100,000.00	135,000.00

Post Office Department:

Post-route maps (revenues reimbursable to appropriation).....	5,000.00	
---	----------	--

Department of the Interior:

Statistics of mine accidents—Bureau of Mines (sundry civil bill).....	25,000.00	
---	-----------	--

Department of Agriculture:

Roads and trails for States, national forests fund (revenue appropriation).....	200,000.00	
Lincoln Memorial Commission (special bill).....	300,000.00	\$681,500.00

Schedule 5, List B.

Estimated expenditures from balances of prior years' appropriations.

Department of State:

Alaska-Canada and United States-Canada boundary (diplomatic and consular bill)	\$32,360.00	
--	-------------	--

Department of the Treasury:

Assay office, New York (deficiency bill).....	\$2,137.10	
Office of Supervising Architect (sundry civil bill).....	4,439,460.82	4,441,597.92

Department of War:

Various river and harbor appropriations (sundry civil and river and harbor bills).....	12,694,802.73	
Repairs to Aqueduct Bridge, District of Columbia (District of Columbia bill).....	7,000.00	
Equipment of Coast Artillery armories (Army bill).....	10,462.14	
Engineer School, Washington, D. C. (river and harbor bill).....	50,000.00	
Maintenance of fire control at fortifications (Army bill)....	451.69	
Improving Alaska cable and telegraph system (Army bill).....	7,000.00	
Various appropriations for operation of arsenals and manufacture of ordnance, etc. (Army, fortifications, and sundry civil bills).....	5,217,591.38	
Various appropriations for construction of fortifications (fortifications bill).....	160,220.60	
Monument to Commodore John Barry (special bill).....	3,998.27	
Various appropriations for memorial arches and monuments (sundry civil bill).....	28,184.78	18,179,711.59

Department of Justice:

United States penitentiary, McNeil Island, Washington (sundry civil bill).....	6,421.84	
Investigating titles to United States lands in the District of Columbia (special bill).....	4,400.00	
Protecting interests of the United States in lands in the District of Columbia (special bill).....	5,000.00	15,821.84

Post Office Department:

Expenses of delegates to International Postal Convention, entire appropriation of 1913 (Post Office bill).....	5,000.00	
--	----------	--

Department of the Interior:

Erection of memorial to John Wesley Powell (sundry civil bill).....	4,656.97	
---	----------	--

Department of Agriculture:

Cooperative fire protection of forested watersheds of navigable streams (revenue appropriation)	77,082.72	\$22,756,231.04
---	-----------	-----------------

Schedule 5, List C.*Items reported in excess of items in Book of Estimates.*

Department of State:		
Salaries, diplomatic and consular officers, while receiving instructions and in transit (indefinite appropriation).....	\$10,000.00	
Department of War:		
Reimbursement to States and Territories and extra pay to volunteers, War with Spain (indefinite appropriations).....	\$163,000.00	
Appropriations for rivers, harbors, and canals (indefinite and revenue appropriations).....	640,149.75	
Roads, bridges, and trails in Alaska (revenue appropriation).....	66,777.95	
		869,927.70
Department of the Interior:		
Reclamation of arid lands (revenue appropriation).....	7,000,000.00	
Interest on Indian trust funds (determinate appropriation)...	300,000.00	
Miscellaneous special funds (chiefly revenues of national parks).....	5,250.00	
		7,305,250.00
Department of Commerce and Labor:		
Bureau of Foreign and Domestic Commerce (legislative bill).....	40.00	
Civil Service Commission (estimated amounts not sufficient—additional amounts to be asked for):		
Contingent expenses (legislative bill).....	8,500.00	
Stationery (legislative bill).....	500.00	
Printing and binding (sundry civil bill).....	2,500.00	
		11,500.00

Schedule 5, List D.*Items in Book of Estimates not reported.*

Department of State:		
Revision of fur-seal regulations—money estimated for this purpose will not be required (indefinite appropriation).....	\$1,000.00	
Department of the Navy:		
Naval Home, Philadelphia (determinate appropriation).....	\$82,209.00	
Navy fines and forfeitures, already included under pay of the Navy, which was reported in gross without any deduction for Navy fines and forfeitures (revenue appropriation).....	500,000.00	
Miscellaneous indefinite appropriations.....	4,360.00	
		586,569.00
		\$587,569.00

Schedule 5, List E.*Items in Book of Estimates in excess of items reported.*

Department of War:		
Home for disabled soldiers (sundry civil bill).....	\$142.81	
Miscellaneous indefinite appropriations (no estimate submitted by the department, except for International Congresses of Navigation, \$3,000).....	12,000.00	
Equipment of Coast Artillery armories—estimates reduced at hearings (Army bill).....	91,379.00	
		\$103,521.81
Department of Justice:		
United States penitentiary, Leavenworth, Kans.—site (sundry civil bill).....	40,400.00	
United States penitentiary, Atlanta, Ga. (sundry civil bill).....	6,840.00	
Building, National Training School for Boys (sundry civil bill)....	2,000.00	
Traveling and miscellaneous expenses (sundry civil bill).....	3,000.00	
Protecting interests of the United States in suits affecting the Pacific Railroad (sundry civil bill).....	10,000.00	
		62,240.00
Department of the Interior:		
Five, three, and two per cent funds to States (revenue appropriation).....	25,000.00	
Department of Commerce and Labor:		
Bureau of Lighthouses—estimates for new lighthouses and other improvements that will not be completed in the fiscal year 1914 (sundry civil bill).....	270,000.00	
Bureau of Fisheries (sundry civil bill).....	100.00	
		270,100.00
		\$460,861.81

SCHEDULE 6, SUPPORTING BUDGET STATEMENT NO. 13.

Comparative analysis of estimated and actual expenditures of Government funds for each function and activity performed by each bureau or other subdivision of departments and establishments.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
The Congress		\$9,987,483.22	\$10,496,324.77	\$10,695,467.64	\$11,063,546.46
Senate, including Vice President:					
All expenditures except for conveying electoral vote					
Conveying electoral vote					
House of Representatives		1,769,716.50	1,801,346.50	1,777,868.78	1,855,047.93
Joint committees and commissions and joint legislative expenses.		4,885,420.25	4,716,979.70	4,746,861.39	4,927,493.10
Office of the Superintendent of Capitol Building and Grounds—Care, repair, and improvements of legislative buildings and grounds.		1,912,773.72	1,863,570.00	2,511,329.66	2,223,410.27
Capitol police—Policing legislative buildings and grounds.					
Government Printing Office—Superintendent of documents.		178,900.00	931,737.00	520,528.17	861,975.09
Government Printing Office—Printing Office proper—Printing for the Government (unallotted appropriation).		78,450.00	78,450.00	77,256.98	83,682.46
Library of Congress		251,424.00	238,364.00	237,201.75	223,978.56
			3,600.00		
Administration and other general business—Portion assignable to Library divisions		849,885.00	795,863.82	797,891.15	858,066.42
Portion assignable to Copyright Office		27,730.34	25,622.20	24,934.46	24,700.94
Conduct and maintenance of Library—Library divisions		6,669.66	6,297.80	6,074.95	5,712.98
Protection of authors by copyrights—Copyright Office.		565,570.00	530,645.85	522,580.14	537,809.41
Care, maintenance, and improvement of Library Building and grounds—Office of Superintendent Library Building and Grounds.		136,030.00	130,430.00	127,319.81	124,387.84
National Botanic Garden—Culture of rare plants, etc.		113,885.00	102,867.97	116,981.79	166,456.25
		30,893.75	32,393.75	27,029.76	29,892.63

The President (including Executive boards and commissions).	449,040.00	296,056.66	621,494.47	457,803.21
The Executive Office.....				
The Tariff Board—Investigations relative to tariff rates.....				
The Commission on Economy and Efficiency—Investigation of business methods of executive departments.....				
Commission to Investigate Cost of Second-class Mail.....				
Railroad Securities Commission—Investigations relative to the issuance of stocks and bonds by railroads.....				
The Judiciary.....				
Supreme Court—Final determination of cases appealed from lower courts.....				
Court of Customs Appeals—Determination of controversies arising under customs laws.....				
Commerce Court—Determination of controversies arising under rulings of the Interstate Commerce Commission.....				
Court of Claims—Determination of claims against the Government.....				
Circuit courts of appeals, circuit, district, and Territorial courts—Determination of controversies arising under United States laws (except as otherwise provided for).....				
District of Columbia courts—Determination of controversies arising in the District of Columbia.....				
Department of State.....				
Department proper:				
Administrative offices—				
Secretary and assistant secretaries—General direction.....				
Chief clerk (including translators, stationery room, telegraph and telephone operators, mail room, carpenter, lithographer, and stables)—				
Conduct of office business.....				
Preparation of cipher code.....				
Miscellaneous services, including printing and binding.....				
Dispatch agents, under chief clerk—Forwarding communications and supplies for foreign service.....				
Counselor and Solicitor—Legal advice.....				

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Department of State—Continued.					
Department proper—Continued.					
Administrative offices—Continued.					
Bureau of Appointments—Business pertaining to the appointment of officers and employees.	Departmental administration and other general business.	\$12,430.00	\$12,430.00	\$11,991.61	\$12,189.37
Bureau of Accounts—Care of funds and examination of accounts.	do.	18,375.00	18,375.00	17,763.10	17,529.82
Bureau of Records.	do.	41,250.00	41,250.00	43,280.42	39,885.31
Bureau of Rolls and Archives—Care of records.	do.	14,765.00	14,765.00	14,801.78	14,255.93
Bureau of Rolls and Library—Care of library.	do.	1,500.00	1,500.00	1,500.00	1,500.00
Publication of ascertained elections.	Election of President and Vice-President.	4,005.00	4,005.00	4,001.00	4,002.50
Law clerk—Editing and indexing laws.	Legislation.	19,720.00	19,720.00	30,715.37	29,319.85
Resident diplomatic officer and Diplomatic Bureau—Administration of the Diplomatic Service.	Promotion of friendly relations with foreign powers and promotion and protection of American interests abroad.	56,855.00	56,855.00	49,537.82	54,946.16
Divisions of Latin American, Far Eastern, Near Eastern, and Western European affairs—Correspondence, investigations, and advice relative to foreign relations.	do.	37,850.00	37,850.00	31,637.63	30,732.00
Director of the Consular Service and Consular Bureau—Administration of the Consular Service.	do.	21,545.00	21,545.00	32,002.39	34,232.17
Bureau of Trade Relations—Advice on commercial questions.	do.	14,055.00	14,055.00	12,829.71	13,011.49
Bureau of Citizenship—Issuance of passports.	do.	1,358,193.00	1,276,043.00	1,147,005.32	1,191,943.47
Diplomatic Service—Conduct of diplomatic relations with foreign Governments.	do.	2,201,400.00	2,120,000.00	2,046,039.83	1,993,258.21
Consular Service:					
Local representation and promotion of American interests abroad.	do.	15,000.00	15,000.00	6,113.23	7,018.86
Conduct of American prisons abroad.	do.	5,000.00	5,000.00	1,045.82	2,942.28
Bringing home criminals.	do.				
Other—					
United States Court for China—Adjudication of cases affecting American citizens in China.	do.	32,700.00	30,200.00	30,063.45	25,878.57
Special agents:					
Investigation of claims of American citizens in Samoa.	do.				750.00
Investigation of American interests in Liberia.	do.				641.84
Enforcement of the neutrality laws.	do.	5,000.00	5,000.00		1,532.30

Erection of replica of statue of Baron von Steuben. Consular Service and Customs Service (in territories and insular possessions)—Relief and protection of American seamen abroad. Negotiation for revision of fur-seal regulations, North Pacific Ocean.	do. do. do.	24,575.00	24,575.00	17,591.68	4,900.00 14,967.92
International cooperative organizations: International Bureau of the Permanent Court of Arbitration—Promotion of arbitration. Peace Palace at The Hague—Promotion of arbitration. Bureau of Interparliamentary Union—Promotion of arbitration.	do. do. do. do.	1,250.00 31,045.20 2,500.00	1,250.00 2,500.00	639.43	1,000.00 613.06
Commission for re-marking boundary— Marking boundary between the United States and Canada. Marking boundary between Alaska and Canada. International Waterways Commission—Surveying and remapping water boundary, United States and Canada.	do. do. do. do.	86,300.00 46,000.00 20,000.00	86,125.00 66,525.00 35,789.48	65,480.00 151,105.00 45,138.42	54,718.65 100,155.00 36,322.79
International Joint Commission—Settlement of water boundary disputes with Canada. Northeastern Fisheries Arbitration Commission—Arbitration of controversies relative to the North Atlantic fisheries. Fisheries Commission—Settlement of fisheries question between the United States and Canada. St. Johns River Commission—Investigation of uses of the St. Johns River.	do. do. do. do.	75,000.00	103,004.36	36,020.78	10,630.86 17,483.24
Passamaquoddy Bay Arbitration Commission—Settlement of controversy regarding the international boundary in Passamaquoddy Bay. American and British Claims Commission—Arbitration of outstanding pecuniary claims between the United States and Great Britain. Joint High Commission—Settlement of international questions relating to Canada and Newfoundland. International Commission—Elimination of baucos in the Rio Grande.	do. do. do. do.	82,050.00	79,630.00	13,718.53	5,771.34 10,000.00
Chamizal Arbitration Commission—Arbitration of the international title to the Chamizal tract. International (water) Boundary Commission, United States and Mexico—Marking water boundary, United States and Mexico. International Institute of Agriculture at Rome—Cooperation for promotion of agriculture. Pan American Union—Promotion of commercial and other friendly intercourse with the American Republics.	do. do. do. do.	45,000.00 13,400.00 135,000.00	500.00 25,000.00 130,000.00	8,747.83 36,949.66 141,785.89	34,463.06 55,821.52 130,203.60
Promotion of agriculture * * * Promotion of friendly relations with foreign nations, etc.	do.				6,688.28
International Conference of American States at Buenos Aires—Promotion of commercial and other friendly intercourse with the American Republics.	do.				108,364.05

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Department of State—Continued.					
International cooperative organizations—Continued.					
International exhibitions at Rome, Turin, Buenos Aires, and Santiago—Promotion of commercial and other friendly intercourse with foreign countries.	Promotion of friendly relations with foreign nations, etc.		\$5,000.00	\$10,309.45	\$155,650.49
International Bureau for Publication of Customs Tariffs—Distribution of commercial information.	Promotion of trading, manufacturing, etc.	\$1,500.00	1,500.00	1,326.45	1,324.51
International Conference on Uniform Letters of Exchange—Promoting uniformity in letters of exchange.	do.	7,000.00	2,000.00	3,000.00	900.00
International Railway Congress—Improvement of railway operation.	Providing facilities for transportation.	400.00	400.00	400.00	400.00
Cape Spriel Lighthouse, Coast of Morocco.	do.	325.00	325.00	294.11	292.68
International Conference on Maritime Law.	Promotion of friendly relations with foreign nations, etc.	5,000.00		400.00	
International Radiotelegraphic Conference—Cooperation for control of radiotelegraphic communication.	Regulation of commerce, etc.	2,000.00	5,900.00		
International Maritime Conference—Consideration of uniform laws and regulations for the greater security of life and property on merchant vessels.	do.		10,000		
International Conference—Drawing up international rules and regulations for the assignment of load lines to merchant ships.	do.	5,000.00			
International Union for Protection of Industrial Property—Cooperation regarding patents and copyrights.	Granting patents and copyrights.				12,131.85
International Bureau of Weights and Measures—Cooperation in fixing standards of weights and measures.	Fixing standards of weights and measures.	2,895.00	2,895.00	2,895.00	2,895.00
International Bureau for Repression of African Slave Trade—Repression of slave trade.	Promotion of the interests of laboring classes.	125.00	125.00	113.36	100.00
International Conference on the Opium Evil.	Promotion and protection of the public health.		128.26	15,762.59	9,114.15
International Office of Public Health—Cooperation for promotion and protection of the public health.	do.		3,015.62	3,015.62	3,015.62
International Congress of Hygiene and Demography—Cooperation for promotion of hygiene, etc.	do.		36,695.18	6,982.54	5,452.82
International Congress on Tuberculosis—Cooperation for prevention and cure of tuberculosis.	do.	3,015.62			10,900.00
International Congress on Alcoholism—Cooperation for prevention and cure of alcoholism.	do.			4,500.00	

International Red Cross Conference—Cooperation for relief of sick, wounded, etc.	do.	2,830.79	19,999.28	2,587.14
International Sanitary Bureau—Cooperation for promotion of sanitation.	do.	2,000.00	2,830.55	1,905.70
International Prison Commission—Cooperation in reformatory methods.	Care of dependent, defective, and delinquent.	2,000.00	623.52	767.70
International Seismological Association—Cooperation in seismologic investigation.	Promotion of * * * pure science	1,300.00	1,300.00	767.70
Permanent International Council for Exploration of the Sea—Cooperation in maritime exploration.	do.	7,156.00	7,156.00	.....
International Geodetic Association for the Measurement of the Earth—Cooperation in geodesy.	do.	1,500.00	1,444.43	1,442.82
Department of the Treasury		136,306,557.92	75,891,994.47	76,036,402.11
Secretary of the Treasury:				
Office of the Secretary (proper)—General direction of the work of the department.	Departmental administration and other general business.	88,770.00	149,846.50	94,286.49
Division of Special Agents—Inspection of Customs Service, and prevention and detection of customs frauds.	Administration of the national finances—collection of revenues.	373,815.00	373,240.00	294,306.67
First Assistant Secretary:				
Division of Customs—Supervision of the collection of customs duties.	do.	161,420.00	109,592.57	168,983.92
Customs Service at Large—Collecting the revenue from customs.	do.	10,065,000.00	10,675,852.45	10,790,029.84
Division of Appointments—Conduct of business pertaining to the department's personnel.	Departmental administration and other general business.	49,600.00	44,580.00	43,198.32
Second Assistant Secretary:				
Disbursing clerk—Disbursement of funds for the Treasury Department.	do.	24,240.00	22,700.56	21,851.24
Division of Mail and Files—Handling of mail and filing of correspondence.	do.	13,225.00	15,931.44	26,892.27
Division of Printing and Stationery:				
Supervision of printing and purchase and distribution of office equipment, supplies, and printed matter for the Treasury Department.	do.	39,620.00	38,220.00	38,792.00
Expenditures not charged to any bureau or office—printing and binding.	do.	25,100.00	25,100.00	18,960.84
Purchase of paper for Government checks and drafts for distribution to all departments.	Purchasing and manufacturing supplies for general Government use.	10,000.00	9,000.00	6,207.74

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—			Actual expenditures for—	
		1914	1913	1912	1911	1911
Department of the Treasury—Continued.						
Second Assistant Secretary—Continued						
Division of Bookkeeping—Keeping of general ledger of appropriation accounts and fidelity accounts of disbursing officers, preparation of the Book of Estimates, preparation of reports, etc.	General executive direction and control.....	\$103,380.00	\$101,326.67	\$98,266.71	\$100,605.71	
Division of Loans and Currency:						
Administration of bonded debt.....	Administration of the national finances.....	30,796.00	28,300.00	22,938.04	31,264.84	
Purchase of distinctive paper for United States notes and certificates and national bank currency, and expenses in connection with the issue and redemption of such securities.	Providing a medium of exchange.....	492,209.00	468,558.45	460,958.93	434,521.11	
Division of Public Moneys—Registration of certificates of deposit, etc.	General executive direction and control—general accounting, auditing, and reporting.	180,350.00	181,512.50	186,253.78	195,682.97	
Comptroller of the Treasury—Supervision of auditing and accounting services.	do.....	79,760.00	79,751.61	78,990.98	78,530.10	
Auditor for Treasury:						
Audit of accounts of the Treasury Department.....	do.....	143,590.00	145,088.83	150,366.59	151,556.57	
Expenditures not charged to any particular bureau or office—judgments and awards.	Departmental administration and other general business.	.....	1,750.00	2,281.78	295,172.71	
Contributions to Printing House for Blind.....	Care and education of the dependent, defective, etc.	10,000.00	10,000.00	10,000.00	10,000.00	
Auditor for War—Audit of accounts of the War Department.	General executive direction and control—general accounting, auditing, and reporting.	313,070.00	318,497.88	337,434.05	372,540.98	
Auditor for Interior Department—Audit of the accounts of the Interior Department.	do.....	132,475.00	151,697.22	186,697.11	185,646.47	
Auditor for Navy Department—Audit of accounts of the Navy Department.	do.....	144,765.00	140,022.50	139,148.10	152,535.76	
Auditor for State and Other Departments—Audit of the accounts of the Departments of State, Justice, Agriculture, and Commerce and Labor, and of the independent institutions.	do.....	118,300.00	118,479.67	118,692.72	119,236.26	

Auditor for Post Office Department—Audit of the accounts of the Post Office Department and Postal Service.	do.....	731,320.00	745,809.87	729,298.78	792,972.25
Register of the Treasury: Registering United States bonds, etc.	Administration of the national finances—administration of the national debt.	31,178.00	34,182.12	43,574.16	51,410.68
Recording redeemed notes and certificates	Providing a medium of exchange.	18,902.00	20,380.00	26,482.71	30,356.05
Treasurer of the United States: Care and disbursement of the public funds.	Administration of the national finances.	229,360.00	231,028.47	229,135.50	249,529.09
Issue and redemption of United States notes and gold and silver certificates.	Providing a medium of exchange.	136,830.00	136,830.00	136,830.00	136,830.00
Payment of principal and interest on public debt.	Administration of the national finances.	83,545,000.00	83,425,000.00	22,736,916.51	21,557,830.47
Assistant Treasurers of the United States—Care and disbursement of the public funds:					
At Baltimore, Md.	do.	41,690.00	37,596.95	36,468.91	37,803.82
At Boston, Mass.	do.	55,505.00	51,444.50	50,699.47	51,999.04
At Chicago, Ill.	do.	92,820.00	84,060.00	79,503.69	80,711.38
At Cincinnati, Ohio.	do.	37,160.00	31,037.78	28,163.01	29,205.41
At New York, N. Y.	do.	233,640.00	220,780.83	222,973.09	233,106.38
At New Orleans, La.	do.	37,305.00	32,060.00	30,941.51	33,189.06
At Philadelphia, Pa.	do.	58,990.00	54,522.81	56,679.25	53,023.90
At St. Louis, Mo.	do.	48,880.00	44,864.00	44,147.87	44,677.79
At San Francisco, Cal.	do.	31,940.00	33,006.25	32,666.27	32,692.56
Bureau of the Mint— Office of the Director of the Mint—Supervising the coinage of money.	Providing a medium of exchange.	60,330.00	60,024.72	61,613.80	81,266.74
Mints—Coinage of money:					
At Carson, Nev.	do.	15,100.00	15,750.00	14,048.88	14,132.04
At Denver, Colo.	do.	176,600.00	176,600.00	174,668.34	179,453.92
At New Orleans, La.	do.	18,500.00	21,500.00	16,860.15	32,941.14
At Philadelphia, Pa.	do.	438,700.00	448,800.00	459,739.63	498,905.12
At San Francisco, Cal.	do.	213,100.00	217,200.00	225,941.02	288,979.29
Assay offices—Assaying metals for coinage:					
At Boise, Idaho.	do.	14,040.00	14,290.00	13,856.03	13,624.51
At Charlotte, N. C.	do.	3,000.00	3,000.00	3,172.26	4,415.27
At Deadwood, S. Dak.	do.	10,900.00	10,900.00	10,239.30	8,385.33
At Helena, Mont.	do.	26,600.00	20,350.00	16,626.58	26,263.90
At New York, N. Y.	do.	208,237.10	197,560.00	222,863.74	153,703.94
At Salt Lake City, Utah.	do.	16,800.00	15,300.00	13,983.70	13,664.55
At Seattle, Wash.	do.	41,890.00	41,890.00	35,036.25	41,587.52

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—			Actual expenditures for—	
		1914	1913		1912	1911
Department of the Treasury—Continued.						
Second Assistant Secretary—Continued.						
Bureau of Engraving and Printing:						
Printing of customs stamps.....	Administration of the national finances—collection of the revenues.	\$3, 111.37	\$3, 717.78		\$3, 711.52	\$4, 174.50
Printing of internal-revenue stamps.....	do.	561, 714.20	399, 195.52		398, 515.47	478, 560.80
Providing checks, drafts, and other engraved stationery for general Government use.	Manufacturing * * * supplies for general Government use.	171, 116.17	131, 425.53		131, 201.03	126, 574.43
Printing of bonds.....	Administration of the national finances.....	6, 453.77	12, 634.41		12, 612.82	5, 428.23
Printing United States notes and certificates and national-bank notes.	Providing a medium of exchange.....	2, 552, 536.49	3, 148, 433.15		3, 148, 313.57	2, 892, 286.43
Comptroller of the Currency—Supervision of the national banks.	Regulation of * * * banking.....	178, 580.00	179, 080.00		175, 895.31	181, 349.82
Secret Service Division—Suppression of counterfeiting.	Providing a medium of exchange.....	151, 920.00	151, 078.90		146, 985.60	150, 712.38
Third Assistant Secretary:						
Supervising Architect—Construction, repair, and operation of Federal buildings (including purchase of sites).	Acquisition, maintenance, and operation of lands and buildings for office purposes.	18, 789, 630.82	27, 771, 888.64		22, 863, 892.91	20, 528, 056.64
Internal-Revenue Bureau—Collection of internal revenue.						
Office of the Commissioner of Internal-Revenue at Washington.	Administration of the national finances.....	600, 800.00	605, 840.00		636, 158.22	701, 265.99
Revenue agents.....	do.	352, 180.00	342, 360.00		337, 485.62	332, 752.04
Internal-Revenue Service at Large.	do.	4, 801, 570.00	4, 651, 533.44		4, 686, 433.42	4, 553, 967.67
Public Health Service.....	Promotion and protection of public health.....	3, 065, 266.00	2, 269, 426.73		2, 118, 380.36	2, 067, 372.31
Bureau administration and other general business.	do.	58, 720.00	51, 990.00		50, 121.21	55, 642.01
Research in medicine, hygiene, sanitation, etc.	do.	198, 390.00	198, 390.00		184, 143.31	167, 740.55
Domestic (interstate) quarantine.	do.	628, 280.00	348, 581.73		317, 423.23	288, 387.13
Foreign and insular quarantine.	do.	798, 840.00	681, 080.00		609, 487.18	598, 893.60
Medical care of merchant seamen.	do.	1, 060, 851.00	965, 760.00		931, 780.31	932, 445.05
Compilation of sanitary reports and statistics.	do.	43, 600.00	20, 765.00		22, 533.09	21, 391.94
Miscellaneous health activities.....	do.	3, 360.00	2, 860.00		2, 857.03	
Life-Saving Service—Coast patrol and marine rescue work—	Providing facilities for transportation.....	2, 429, 195.00	2, 318, 370.00		2, 372, 174.01	2, 323, 887.01
General superintendence of the service.	do.	55, 070.00	54, 590.00		51, 497.16	51, 351.49

Superintendence of construction and repair of stations.	do.	4,316.00	28,893.00	30,216.18	29,275.28
Superintendence of construction and repair of life-boats, etc.	do.	124,370.00	70,050.00	78,032.95	116,095.11
Inspection of life-saving stations.	do.	16,770.00	16,470.00	14,942.09	16,543.63
Storage and issue of equipment and supplies.	do.	26,620.00	26,140.00	25,337.51	25,662.15
Construction and maintenance of telephone lines.	do.	24,680.00	22,740.00	21,541.01	25,726.24
Construction, repair, and operation of life-saving stations.	do.	2,178,590.00	2,101,487.00	2,150,607.11	2,080,223.11
Revenue-Cutter Service: Coast patrol and marine rescue work.	do.	2,961,535.00	2,850,486.30	2,498,802.09	2,984,590.77
Administration and other general business.	do.	81,061.00	80,888.00	74,995.96	62,218.44
Division and fleet supervision.	do.	53,912.50	52,824.90	47,931.68	42,840.68
Practical instruction of officers and enlisted men (school of instruction, New London, Conn.)	do.	61,807.00	64,182.00	77,811.33	116,460.16
Construction, operation, and maintenance of fleet.	do.	2,685,540.24	2,552,729.53	2,210,039.32	2,685,736.30
Supplying and repairing revenue cutters.	do.	67,690.20	66,070.20	86,053.10	74,195.46
Supervision of anchorages.	do.	2,014.06	2,014.06	1,847.18	2,008.84
Expenditures not assigned to any branch of the service (certified claims).	do.		879.61	103.52	1,130.89
Relief of sufferers from volcano, Kodiak, Alaska.	do.		30,000.00		
Office of the chief clerk and superintendent : Supervision of the office force and superintendence of the building.	Departmental administration and other general business.	35,467.00	34,020.00	35,385.16	52,046.63
Maintenance of library.	do.	1,708.00	1,238.00	1,224.01	1,242.10
Care, operation, repair, and equipment of office building.	Acquisition, maintenance, and operation of lands and buildings for office and related purposes.	333,592.00	240,324.28	250,830.62	243,531.64
Care and operation of stables, including horses, etc.	do.	11,455.00	14,720.00	9,686.41	11,147.52
General telegraph and telephone service.	do.	11,160.00	11,160.00	9,040.67	9,087.83
General Supply Committee—Contracting for office equipment and supplies for the Government.	Contracting for * * * supplies for general Government use.	35,470.00	10,520.00	10,452.85	8,952.02
Department of War.		199,195,018.28	189,455,857.75	155,132,061.86	153,973,874.53
General departmental offices, Staff Corps, and special commissions (excluding expenditures directly for the Army and the Organized Militia): ¹					
Secretary— Departmental administration and other general business (other than through bureau organization).	Departmental administration and other general business.	148,410.00	150,020.00	175,966.52	185,804.65
General administration of the Army proper (contingencies).	do.	25,080.00	40,000.00	25,222.66	32,767.40
Undistributed expenditures	do.	278,220.00	276,220.00	15,490.00	15,220.00

¹ Incomplete costs in many cases. Correct totals not ascertainable from reports received.

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Department of War—Continued.					
General departmental offices, etc.—Continued.					
Chief of Staff—General administration of the Army proper and the militia making war plans, gathering military information, and training officers for higher commands.	Departmental administration and other general business.	\$592,180.00	\$586,920.00	\$689,766.10	\$857,152.49
Adjutant General—Conduct of business pertaining to the personnel and the records of the Army, including recruiting.	do.....	3,310,221.47	3,064,923.67	3,598,506.58	3,625,957.10
Inspector General—Inspection of the Army and its equipment, etc.	do.....	117,260.00	111,060.00	101,579.82	90,723.20
Judge Advocate General—Enforcement of discipline by courts-martial.	do.....	128,700.00	137,372.74	133,193.92	131,677.38
Quartermaster General—Providing pay, food, clothing, quarters, transportation, etc., for the Army.	do.....	4,611,504.80	3,785,417.84	3,742,283.58	3,737,769.97
Maintenance and operation of cemeteries.....	Expenditures on account of past military services.	369,620.00	360,760.00	344,760.85	351,606.20
Relief of sufferers from floods, earthquakes, and storms in the United States.	Care of the dependent, etc.....			990,096.48	406.34
Relief of sufferers from famine in China.....	Promotion of friendly relations with foreign nations, etc.			6,248.49	38,188.40
Surgeon General—Medical care of the Army.	National defense by land.....	5,338,189.82	5,300,508.88	4,447,885.01	4,745,264.48
Providing artificial limbs and appliances for disabled soldiers.	Expenditures on account of past military services.	91,000.00	122,000.00	802,949.88	98,970.39
Chief of Engineers—General direction of military and civil engineering work.					
Portion assignable to military work.....	National defense by land.....	7,472.32	7,679.43	14,066.79	16,741.91

Portion assignable to work for the benefit of navigation.	Providing facilities for transportation.....	133,741.36	129,349.63	142,636.11	125,381.92
Portion assignable to improvement of national parks, monuments, etc.	Promotion of public education, recreation, etc..	1,010.39	1,156.10	1,594.19	1,943.88
Portion assignable to care of public buildings and grounds.	Acquisition, maintenance, and operation of lands, buildings, etc., for office and other purposes.	879.60	720.47	1,350.16	1,271.11
Portion assignable to work for the District of Columbia.	Local government.....	622.33	720.47	895.83	598.35
Military engineering work and providing engineering equipment and supplies (including pay of engineer troops).	National defense by land.....	928,689.07	908,859.86	809,699.91	806,391.72
Raising the Maine.....	Expenditures on account of past military services.	.....	237,716.37	342,721.41	361,638.12
Investigation of administration of the Reclamation Service.	Executive direction and control—technical inspections and reports.	.....	.....	.....	6,966.66
Improvement, maintenance, and care of public buildings and grounds in and around the District of Columbia (Office of Public Buildings and Grounds).	Acquisition, maintenance, and operation of lands and buildings for office and other purposes.	477,613.96	370,613.96	338,887.53	324,017.16
Improvement of rivers and harbors, maintenance of improvements, and care and operation of canals and other works of navigation.	Providing facilities for transportation.....	72,526,960.71	66,412,403.82	35,693,762.25	31,838,382.60
Survey of northern and northwestern lakes.....	do.....	150,000.00	125,000.00	122,159.29	135,145.59
Supervision of work connected with national parks and monuments.	Promotion of public education, recreation, etc..	4,056.00	4,306.04	3,806.00	3,498.35
Improvement of national parks.....	do.....	325,000.00	227,483.65	71,351.23	115,230.92
Preservation of Niagara Falls.....	do.....	.....	1,335.96	3,655.43	2,473.32
Erection of memorial arches and monuments.....	do.....	32,183.05	166,428.68	93,874.81	5,201.76
Engineering work for the District of Columbia.....	Local government.....	337,974.00	370,437.80	224,980.62	152,687.79
Chief of Ordnance— Providing ordnance and ordnance supplies (cost not charged to product).	National defense by land.....	3,803,635.64	3,219,533.24	2,937,618.14	2,819,728.33

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913		1912	1911
Department of War—Continued. General departmental offices, etc.— Continued. Chief Signal Officer— General direction of military communication work and Washington-Alaska telegraph and cable system: Portion assignable to military work..... Portion assignable to Washington-Alaska cable. Providing and operating communication, fire-control, and aviation equipment. Improvement, maintenance, and operation of Washington-Alaska telegraph and cable system. Bureau of Insular Affairs— Conduct of business pertaining to insular possessions of the United States. Care of insane soldiers in the Philippines and Porto Rico. Board of Ordnance and Fortification—Military experiments. Military park commissions (under the Secretary)—Improvement and maintenance of national military parks. Alaska Roads Commission (under the Secretary)—Improvement and maintenance of roads and trails in Alaska. Commission for Marking Graves of Confederate Dead (under the Secretary)—Marking graves of Confederate soldiers and sailors. Army division headquarters—Administration of the several divisions of the Army (Adjutant General and Quartermaster General). ¹ Army schools ¹	National defense by land..... Postal and other communication service..... National defense by land..... Postal and other communication service..... Local government..... Expenditures on account of past military services. National defense by land..... Promotion of public education, recreation, etc..... Local government..... Expenditures on account of past military services, National defense by land..... do.....	\$46,864.63 16,475.37 435,298.84 344,998.49 109,680.00 2,500.00 10,000.00 188,000.00 269,607.95 567,219.52 2,021,735.19	\$46,908.97 16,431.03 433,798.84 343,833.49 109,840.00 2,500.00 25,000.00 195,348.94 355,830.00 3,477.50 500,167.68 1,664,660.21	\$46,418.31 21,897.16 377,265.76 437,625.82 113,016.22 1,198.55 39,314.78 227,652.01 320,133.72 22,780.96 620,814.35 1,622,529.65	\$46,179.51 21,379.83 383,220.20 365,126.60 111,903.83 1,254.15 36,899.40 369,352.16 269,107.11 43,046.84 526,030.01 1,781,561.78

United States Military Academy (under the Adjutant General)—Education of prospective Army officer.	do.....	1, 739, 748. 19	1, 354, 094. 21	1, 403, 453. 06	1, 491, 674. 34
Army service schools at Fort Leavenworth, Fort Riley, Fort Sill, and Fort Monroe (under the Chief of Staff)—Practical instruction of officers and enlisted men in military arts.	do.....	58, 350. 00	58, 000. 00	53, 006. 21	49, 090. 90
Post schools (expenditures by the Quartermaster General and Chief of Engineers).	do.....	85, 637. 00	154, 666. 00	140, 646. 42	215, 924. 72
Engineers' School, Washington Barracks, D. C. (under the Chief of Engineers)—Instruction in military and civil engineering.	do.....	115, 000. 00	75, 000. 00	24, 878. 96	24, 416. 82
Schools for bakers and cooks (expenditures by the Quartermaster General)—Instruction in cooking.	do.....	900. 00	900. 00	545. 00	455. 00
Target ranges and rifle competitions (expenditures by the Quartermaster General)—Rifle practice.	do.....	22, 100. 00	22, 000. 00	.....	.....
Military prisons (expenditures by the Quartermaster General). ¹	do.....	359, 598. 83	408, 271. 40	367, 409. 70	348, 880. 18
The Army ² .	do.....	81, 156, 333. 01	79, 606, 549. 05	77, 379, 242. 70	79, 801, 742. 13
Expenditures by the Quartermaster General—					
Pay and allowances of the Army.....	do.....	30, 653, 585. 84	30, 595, 897. 84	30, 483, 774. 11	29, 592, 283. 99
Subsistence of the Army.....	do.....	7, 011, 259. 88	7, 247, 363. 89	7, 596, 431. 39	7, 138, 736. 96
Clothing of the Army.....	do.....	5, 229, 335. 60	4, 192, 017. 81	4, 387, 170. 36	4, 928, 858. 18
Transportation of officers and enlisted men, including equipage and baggage.	do.....	1, 707, 355. 00	1, 829, 350. 00	1, 634, 740. 68	1, 976, 271. 27
Acquisition, improvement, and maintenance of military reservations (except as specified below).	do.....	7, 415, 793. 60	6, 931, 399. 26	7, 630, 436. 08	8, 157, 472. 97
Acquisition, maintenance, and operation of barracks and quarters.	do.....	1, 559, 637. 28	935, 548. 90	666, 012. 19	1, 566, 372. 57
Construction and maintenance of post exchanges.	do.....	40, 000. 00	40, 000. 00	75, 758. 95	64, 284. 38
Acquisition and maintenance of tentage and other camp and garrison equipage.	do.....	1, 332, 718. 58	871, 599. 39	706, 144. 54	632, 464. 81
Acquisition, maintenance, and operation of land transportation equipment (including medical care of horses).	do.....	6, 317, 674. 65	7, 299, 111. 00	7, 376, 840. 64	8, 069, 804. 12
Acquisition, maintenance, and operation of transports and other vessels.	do.....	4, 138, 991. 88	4, 090, 720. 18	3, 726, 600. 85	3, 957, 014. 42
Miscellaneous expenses of the Army.....	do.....	1, 154, 466. 10	1, 375, 355. 00	1, 150, 469. 60	1, 378, 493. 92
Expenditures by the Chief of Engineers and Quartermaster General—Construction and maintenance of works of defense (including fire-control installations).	do.....	3, 067, 541. 29	2, 755, 899. 09	2, 896, 134. 48	3, 126, 993. 32
Expenditures by the Chief of Ordnance and Quartermaster General—Arms and ammunition for the Regular Army (including transportation).	do.....	10, 068, 272. 65	10, 890, 167. 70	8, 968, 580. 52	8, 760, 650. 41

¹ Partial costs only. Correct totals not ascertainable from reports received.² Includes some costs properly assignable to schools, prisons, hospitals, etc.

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Department of War—Continued.					
The Army—Continued.					
Expenditures by the Chief of Engineers and Quartermaster General—Acquisition and maintenance of engineer equipment of troops, military maps, etc.	National defense by land.....	\$167,050.00	\$205,050.00	\$184,926.63	\$177,414.12
Expenditures by the Chief Signal Officer and Quartermaster General—Acquisition and maintenance of communication and scouting equipment for the Army.	do.....	392,650.66	407,108.99	394,221.68	274,604.69
Organized Militia (including officers and enlisted men detailed).	do.....	7,571,116.60	7,136,678.97	5,727,427.29	6,756,270.19
Expenditures by the Quartermaster General—Inspection and instruction of Organized Militia.	do.....	870,661.00	870,661.00	968,354.09	995,228.64
Pay, subsistence, and mileage of the District of Columbia National Guard.	do.....	29,685.06	29,685.06	20,105.50	17,659.84
Miscellaneous expenses of the Organized Militia....	do.....	50,200.00	32,900.00	42,025.46	32,674.84
Expenditures by the Chief of Staff (Division of Militia Affairs) (through other bureaus)—	do.....	3,953,100.00	3,958,340.00	4,131,190.68	4,090,066.21
Equipment and supplies for the Organized Militia.	do.....	350,000.00	1,350,000.00	353,050.00	1,528,442.00
Encampment and maneuvers of the Organized Militia.	do.....	194,804.22	245,811.03	43,517.94	25,966.92
Equipment of Coast Artillery armories, Organized Militia.	do.....	2,122,666.32	649,281.88	149,183.62	66,231.74
Expenditures by the Chief of Ordnance—Field Artillery and ammunition for the Organized Militia.	do.....	219,520.00	219,320.00	316,027.12	315,429.53
State and other colleges (expenditures by the Quartermaster General)—Instruction of students in military art and science.	do.....				
Retired officers and enlisted men (expenditures by the Quartermaster General).	Expenditures on account of past military services.	5,763,560.00	5,763,060.00	5,723,577.49	5,500,604.14
Institutions for the care of old soldiers—	do.....	500,000.00	500,000.00	747,855.79	657,832.91
National Soldiers' Home, Washington, D. C.	do.....	5,227,348.19	5,194,567.19	5,119,719.52	5,207,034.31
National Home for Disabled Volunteer Soldiers.....					
Miscellaneous—					
Officers detailed to the Panama Canal Commission (expenditures by the Quartermaster General)—Construction of the Panama Canal.	Providing facilities for transportation.....	67,345.66	67,345.66	67,345.66	63,464.35

Expenditures by the Quartermaster General and Surgeon General—Payments to beneficiaries of deceased officers and enlisted men.	84,200.00	64,200.00	69,949.96	73,843.27
Expenditures by the Secretary—Display of Philippine exhibit at Alaska-Yukon Exposition.				139.79
Expenses arising out of past wars.				
Judgments, Court of Claims, and other United States courts.	423,000.00	423,000.00	349,039.17	688,715.99
Miscellaneous relief acts and claims.		233,504.31	22,416.03	111,596.29
Expenditures by the Quartermaster General—Damages for the destruction of private property.	491.43	32,616.00	14,454.60	69,462.74
Department of Justice	5,768,097.84	5,141,763.87	5,120,348.93	4,947,704.62
Central administrative offices.	274,260.00	279,803.29	255,739.45	253,998.03
Departmental administration and other general business.	233,640.00	239,183.29	215,501.82	218,868.93
Rental, care, and operation of buildings.	40,620.00	40,620.00	40,237.63	35,120.00
Legal offices, except district attorneys and officers assigned to other departments.	981,200.00	796,262.58	878,170.62	787,800.43
Enforcement of antitrust and interstate commerce laws.	333,100.00	233,100.00	298,334.03	226,632.49
Protecting interests of the United States in customs matters.	93,000.00	92,500.00	79,302.22	77,067.87
Investigation and prosecution of frauds.	10,000.00	5,000.00	8,522.59	28,174.93
Conduct of public-land cases, including those affecting Indian lands.	139,650.00	68,316.73	60,066.27	81,698.85
Examination of title in United States land purchases.	11,700.00	11,700.00	6,700.00	5,800.00
Investigating and protecting title of the United States to lands in the District of Columbia.	9,400.00	9,400.00	5,169.72	4,807.75
Defending suits in claims against the United States.	90,050.00	85,050.00	83,242.61	82,829.83
Defense in Indian depredation claims.	26,000.00	26,000.00	26,058.67	23,507.20
Consideration of competency cases.	5,500.00	5,500.00	5,500.00	5,472.50
Miscellaneous legal work.	260,800.00	259,695.85	305,274.51	252,109.01
Legal offices—solicitors and assistant attorneys general assigned to other departments.	78,420.00	77,720.00	77,858.77	73,461.15
Legal advice for the Department of State.	5,000.00	5,000.00	5,000.00	5,000.00
Legal advice for the Department of the Treasury.	30,490.00	29,980.00	30,119.52	30,628.40
Legal advice for the Bureau of Internal Revenue, Department of the Treasury.	6,800.00	6,800.00	6,800.00	5,000.00
Legal advice for the Post Office Department.	5,000.00	5,000.00	5,000.00	5,000.00
Legal advice for the Department of the Interior.	5,000.00	5,000.00	5,000.00	5,000.00
Legal advice for the Department of Commerce and Labor.	26,140.00	25,940.00	25,940.25	23,832.75

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—			Actual expenditures for—	
		1914	1913	1912	1911	1911
Department of Justice—Continued.						
District attorneys—Legal advice and representation for the Government in United States judicial districts.	Legal advice and representation.....	2,344,290.00	2,357,290.00	2,300,712.46	2,162,469.43	
Bureau of Investigation.....		533,400.00	433,400.00	390,900.00	362,923.38	
Bureau administration and other general business.....		21,750.00	21,750.00	23,750.00	20,081.22	
General investigations.....	Detection of crimes and offenses and collection of evidence.....	194,000.00	194,000.00	193,653.50	215,852.20	
Accounting investigations.....	do.....	64,500.00	64,500.00	66,478.00	68,273.00	
Examination of the accounts, etc., of court officers.....	do.....	53,150.00	53,150.00	52,770.00	49,601.00	
Investigation and prosecution of white-slave cases.....	do.....	200,000.00	100,000.00	54,248.50	13,515.96	
Prison Service.....		1,556,527.84	1,197,288.00	1,216,966.68	1,307,061.60	
Care of prisoners and convicts of the United States—						
Office of superintendent of prisons.....	Care and education of * * * delinquent.....	34,450.00	19,450.00	19,267.03	16,088.92	
Penitentiary at Leavenworth, Kans.....	do.....	387,080.00	278,112.00	291,357.68	280,084.90	
Penitentiary at Atlanta, Ga.....	do.....	370,740.00	212,580.00	226,679.63	243,006.87	
Penitentiary at McNeil Island, Wash.....	do.....	84,481.84	45,850.00	52,097.55	57,539.65	
State and other institutions.....	do.....	500,000.00	510,000.00	501,778.15	476,730.64	
National Training School for Boys, District of Columbia.....	do.....	111,776.00	63,296.00	57,512.23	67,737.72	
Care of prisoners and convicts of the District of Columbia.....	do.....	68,000.00	68,000.00	68,274.41	165,872.90	
United States penitentiaries and other institutions.....		284,141,018.00	271,608,550.26	250,154,310.29	240,208,410.80	
Post Office Department and Postal Service.						
General departmental offices—						
Conduct of administrative and other general offices (under the Postmaster General, chief clerk, and First, Second, Third, and Fourth Assistant Postmasters General).	Departmental administration and other general business.....	2,110,142.00	1,773,145.00	1,672,313.21	1,702,622.29	
Operation and maintenance of department buildings, including rents (under the chief clerk).	Acquisition, maintenance, and operation of lands, buildings, etc., for office purposes.....	240,708.00	206,518.00	202,281.24	214,069.21	
Publication of Official Postal Guide (under the chief clerk).	Departmental administration and other general business.....	25,000.00	24,000.00	23,175.86	23,236.37	
Preparation and publication of post-route maps and rural delivery maps and blue prints (under the Fourth Assistant Postmaster General).	do.....	33,000.00	30,000.00	26,860.05	28,785.20	
Manufacture and distribution of stamped paper (under the Second and Third Assistant Postmasters General).	do.....	2,922,800.00	2,972,750.00	2,363,950.49	2,694,449.68	

Manufacture and repair of mail equipment (under the Second Assistant Postmaster General).	519,200.00	434,900.00	436,309.15	428,153.04
Payment of indemnities for loss of registered mail (under the Third Assistant Postmaster General.)	100,000.00	62,000.00	54,161.75	31,965.14
Field inspection service (under the Postmaster General and Second and Fourth Assistant Postmasters General).	1,307,637.70	1,203,623.00	1,149,104.67	1,100,884.66
City post-office service (first, second, and third class post offices, including the postal agency at Shanghai, China)—Supervisory and clerical service (under the First and Fourth Assistant Postmasters General).	70,254,316.50	68,926,950.00	61,847,804.44	58,914,356.09
City carrier service (under the First Assistant Postmaster General).	41,440,640.00	37,746,265.00	35,736,037.86	34,421,718.15
Rural postal service (fourth-class post offices)—Rural post-office service (under the First and Fourth Assistant Postmasters General).	16 049,523.80	15,418,784.00	14,872,861.16	15,130,134.42
Rural delivery and collection service (except in Alaska) (under the Fourth Assistant Postmaster General).	54,360,130.00	52,794,180.00	48,718,063.90	44,138,325.31
Domestic transportation service (under the Second Assistant Postmaster General)—Transportation between post-office districts—Supervision of mail transportation and sorting of mail in transit—Railway Mail (supervisory and clerical) Service.	26,853,260.00	25,369,697.00	21,029,341.67	20,277,881.99
Contract transportation by railroad—weight pay.	50,082,000.00	48,088,050.00	47,651,576.60	46,891,381.01
Contract transportation by railroad—space pay.	3,938,000.00	4,707,000.00	4,428,736.40	4,737,199.79
Contract transportation by power boats.	909,900.00	853,700.00	848,946.14	816,718.25
Contract transportation by special carriers in Alaska.	508,360.00	250,000.00	238,036.95	228,198.14
Contract transportation by interurban electric cars.	373,279.70	320,684.00	279,093.73	281,649.96
Transportation within city post-office districts—Contract transportation by screen wagons.	2,160,600.00	1,732,000.00	1,690,376.26	1,661,030.91
Contract transportation by pneumatic tubes.	962,200.00	987,400.00	933,011.21	904,231.10
Contract transportation by electric cars.	474,120.30	407,316.00	401,513.20	407,302.24
Transportation by mail messengers.	1,324,647.93	1,013,493.20	961,439.98	841,444.89
Transportation between railroad stations and rural post offices (by mail messengers).	842,652.07	668,406.80	643,635.12	713,013.17
Foreign Mail Service (under the Second Assistant Postmaster General)—Sorting of mail in transit—Sea-post (supervisory and clerical) service.	109,300.00	102,600.00	71,796.13	75,593.23
Contract transportation (not including mail subsidies).	1,100,145.00	1,112,431.00	813,344.42	967,472.13
Contract transportation—mail subsidies.	260,000.00	260,000.00	242,394.96	185,912.46
Noncontract transportation.	2,974,055.00	2,745,606.00	2,556,526.15	2,275,802.25
Maintenance of postal relations with foreign countries—International Bureau of the Postal Union, Berne, Switzerland.	1,400.00	1,400.00	1,277.66	1,270.91

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Post Office Department and Postal Service—Continued.					
Miscellaneous—					
Postal Savings System—Establishing postal savings depositories.	Postal * * * service.	\$155,000.00	\$645,651.26	\$259,739.93	\$94,608.81
Postmaster General—Establishing Parcel-Post Service.	do.		750,000.00		
Department of the Navy		152,628,008.53	126,836,305.40	134,299,250.79	118,987,722.49
Administrative offices.		2,306,061.10	2,268,640.42	2,091,029.94	1,952,730.45
Departmental administration and other general business—Office of the Secretary (including aids, General Board, Judge Advocate General, Solicitor, chief clerk, disbursing clerk, appointment clerk, library (Office of Naval War Records, etc.).	Departmental and other general business.	658,310.00	612,179.45	562,389.84	502,481.11
General administration through bureaus at Washington.	do.	1,647,751.10	1,656,460.97	1,528,640.10	1,450,249.34
Bureau of Navigation—Supervision of naval personnel and of matters pertaining to the navigation of naval vessels.	do.	152,550.00	143,823.67	146,800.72	149,327.26
Bureau of Navigation—Office of Naval Intelligence—Gathering of information bearing on naval policy, etc.	do.	57,370.00	52,950.00	52,041.91	52,464.42
Bureau of Navigation—Recruiting offices—Recruiting the force of enlisted men.	do.	612,316.10	692,244.25	612,911.08	571,183.61
Bureau of Medicine and Surgery—Supervision of medical care of the Navy.	do.	84,600.00	77,950.00	70,621.00	64,294.15
Bureau of Yards and Docks—Supervision of construction, repair, and care of buildings and other improvements, and of operation of general plant of navy yards.	do.	61,890.00	58,800.00	57,705.36	64,349.23
Bureau of Ordnance—Supervision of construction, repair, and operation of armament of naval vessels.	do.	116,520.00	108,060.00	100,589.24	91,968.32
Bureau of Construction and Repair—Supervision of construction, repair, and care of hulls of naval vessels.	do.	134,190.00	124,700.00	119,390.03	117,899.31

Bureau of Steam Engineering—Supervision of construction, repair, and operation of propelling machinery of naval vessels.	do.....	123,780.00	136,233.59	127,702.45
Bureau of Equipment—Supervision of acquisition, repair, and care of the equipment of naval vessels.	do.....	32,814.72		
Bureau of Supplies and Accounts—Supervision of purchasing, storekeeping, disbursing, and accounting for the Navy.	do.....	241,248.33	232,347.17	211,110.59
The Fleet.....				
Naval vessels.....				
Construction of vessels—	National defense by sea.....	85,112,675.56	88,023,344.73	73,406,414.30
Bureau of Construction and Repair	do.....			
Bureau of Steam Engineering	do.....			
Bureau of Navigation	do.....			
Bureau of Ordnance	do.....			
Repair of vessels—				
Bureau of Construction and Repair	do.....			
Bureau of Steam Engineering	do.....			
Bureau of Navigation	do.....			
Bureau of Ordnance	do.....			
Repair of equipment—				
Bureau of Construction and Repair	do.....			
Bureau of Steam Engineering	do.....			
Bureau of Navigation	do.....			
Bureau of Ordnance	do.....			
Maintenance of ships in commission—				
Office of the Secretary	do.....			
Bureau of Construction and Repair	do.....			
Bureau of Steam Engineering	do.....			
Bureau of Ordnance	do.....			
Bureau of Medicine and Surgery	do.....			
Bureau of Navigation	do.....			
Bureau of Supplies and Accounts	do.....			
Promotion of * * * fisheries	do.....	90,000.00	88,006.78	93,837.16
Bureau of Navigation	do.....			
Bureau of Medicine and Surgery	do.....			
Bureau of Supplies and Accounts	do.....			
Vessels of the Bureau of Fisheries.....				
Yards and stations.....	National defense by sea.....	24,400,553.71	27,536,776.80	27,943,518.48
Yards (21)—Construction and repair of ships—				
Secretary's office	do.....			
Bureau of Navigation	do.....			
Bureau of Construction and Repair	do.....			
Bureau of Steam Engineering	do.....			
Bureau of Yards and Docks.....	do.....			
Bureau of Supplies and Accounts	do.....			
Bureau of Medicine and Surgery	do.....			
Bureau of Ordnance.....	do.....			

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Department of the Navy—Continued.					
Yards and stations—Continued.					
Clothing factory—Manufacture and repair of clothing—					
Secretary's office.....	National defense by sea.				
Bureau of Navigation.....	do.				
Bureau of Construction and Repair.....	do.				
Bureau of Steam Engineering.....	do.				
Bureau of Yards and Docks.....	do.				
Bureau of Supplies and Accounts.....	do.				
Bureau of Medicine and Surgery.....	do.				
Bureau of Ordnance.....	do.				
Proving ground—Manufacture and test of powder and test of ordnance equipment—					
Secretary's office.....	do.				
Bureau of Navigation.....	do.				
Bureau of Construction and Repair.....	do.				
Bureau of Steam Engineering.....	do.				
Bureau of Yards and Docks.....	do.				
Bureau of Supplies and Accounts.....	do.				
Bureau of Medicine and Surgery.....	do.				
Bureau of Ordnance.....	do.				
Magazines (12)—Assembling, preparing, and storing ammunition.....					
Secretary's office.....	do.				
Bureau of Navigation.....	do.				
Bureau of Construction and Repair.....	do.				
Bureau of Steam Engineering.....	do.				
Bureau of Yards and Docks.....	do.				
Bureau of Supplies and Accounts.....	do.				
Bureau of Medicine and Surgery.....	do.				
Bureau of Ordnance.....	do.				
Coal depots (31)—Storing fuel—					
Secretary's office.....	do.				
Bureau of Navigation.....	do.				
Bureau of Construction and Repair.....	do.				
Bureau of Steam Engineering.....	do.				
Bureau of Yards and Docks.....	do.				
Bureau of Supplies and Accounts.....	do.				
Bureau of Medicine and Surgery.....	do.				
Bureau of Ordnance.....	do.				

Colliers and supply vessels—Distribution of fuel and supplies—					
Secretary's office.....	do.				
Bureau of Navigation.....	do.				
Bureau of Construction and Repair.....	do.				
Bureau of Steam Engineering.....	do.				
Bureau of Yards and Docks.....	do.				
Bureau of Supplies and Accounts.....	do.				
Bureau of Medicine and Surgery.....	do.				
Bureau of Ordnance.....	do.				
Training stations and other schools (26)—Education of naval personnel—					
Secretary's office.....	do.				
Bureau of Navigation.....	do.				
Bureau of Construction and Repair.....	do.				
Bureau of Steam Engineering.....	do.				
Bureau of Yards and Docks.....	do.				
Bureau of Supplies and Accounts.....	do.				
Bureau of Medicine and Surgery.....	do.				
Bureau of Ordnance.....	do.				
Naval Academy—Education of naval personnel—					
Secretary's office.....	do.				
Bureau of Navigation.....	do.				
Bureau of Construction and Repair.....	do.				
Bureau of Steam Engineering.....	do.				
Bureau of Yards and Docks.....	do.				
Bureau of Supplies and Accounts.....	do.				
Bureau of Medicine and Surgery.....	do.				
Bureau of Ordnance.....	do.				
War College—Preparation of war plans and training of officers—					
Secretary's office.....	do.				
Bureau of Navigation.....	do.				
Bureau of Construction and Repair.....	do.				
Bureau of Steam Engineering.....	do.				
Bureau of Yards and Docks.....	do.				
Bureau of Supplies and Accounts.....	do.				
Bureau of Medicine and Surgery.....	do.				
Bureau of Ordnance.....	do.				
Hospitals and dispensaries (45)—Care of the sick and injured—					
Secretary's office.....	do.				
Bureau of Navigation.....	do.				
Bureau of Construction and Repair.....	do.				
Bureau of Steam Engineering.....	do.				
Bureau of Yards and Docks.....	do.				
Bureau of Supplies and Accounts.....	do.				
Bureau of Medicine and Surgery.....	do.				
Bureau of Ordnance.....	do.				

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—			Actual expenditures for—	
		1914	1913	1912	1911	
Department of the Navy—Continued.						
Yards and stations—Continued.						
Naval Home—Care and support of old sailors—						
Secretary's office.....	National defense by sea.....					
Bureau of Navigation.....	do.....					
Bureau of Construction and Repair.....	do.....					
Bureau of Steam Engineering.....	do.....					
Bureau of Yards and Docks.....	do.....					
Bureau of Supplies and Accounts.....	do.....					
Bureau of Medicine and Surgery.....	do.....					
Bureau of Ordnance.....	do.....					
Wireless stations (43)—Communication service—						
Secretary's office.....	do.....					
Bureau of Navigation.....	do.....					
Bureau of Construction and Repair.....	do.....					
Bureau of Steam Engineering.....	do.....					
Bureau of Yards and Docks.....	do.....					
Bureau of Supplies and Accounts.....	do.....					
Bureau of Medicine and Surgery.....	do.....					
Bureau of Ordnance.....	do.....					
Miscellaneous.....		\$8,248,574.76	\$7,618,930.93	\$9,501,800.46	\$8,574,538.34	
General—						
Officers on inspection duty, traveling under orders, awaiting orders, on leave, sick in hospital, and on other special duty; prisoners and apprentices.	National defense by sea.....	1,626,377.76	1,481,948.56	1,393,521.30	810,561.89	
Officers on lighthouse duty.....	Providing facilities for transportation, lights, buoys, etc.....	10,000.00	10,000.00	30,366.45	79,678.19	
Retired officers and enlisted men.....	Expenditures on account of past military services.....	3,529,856.00	3,366,624.25	3,032,249.91	2,982,629.07	
Beneficiaries of deceased officers and enlisted men.....	do.....	75,000.00	65,532.00	59,333.16	105,775.22	
Commissions and interest on deposits and overdrafts.....	National defense by sea.....	5,000.00	5,000.00	4,708.34	5,225.67	
Bureau of Supplies and Accounts—						
Undistributed.....	do.....	50,000.00	50,000.00	75,407.42	21,519.31	
Increase of stores.....	do.....	2,500,000.00	2,250,000.00	2,703,024.21	2,734,322.36	
Net deterioration of stores.....	do.....			1,851,050.76	1,476,892.33	
Bureau of Navigation—						
Providing charts, sailing directions, etc., for the Navy (Hydrographic Office).....	do.....	283,516.00	264,471.12	227,428.06	218,096.65	
Providing chronometers, compasses, and other navigation instruments for the Navy and astronomical information (Naval Observatory).....	do.....	168,825.00	125,355.00	124,710.85	139,887.65	

[Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.]

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—			Actual expenditures for—	
		1914	1913	1912	1911	1911
Department of the Interior—Continued.						
Office of Indian Affairs.....		\$13,684,274.52	\$10,909,885.85	\$11,121,273.96	\$11,646,426.93	
Administration and other general business—						
Washington office.....	Care and education of the Indians.	394,957.99	328,447.99	315,697.95	308,024.63	
Board of Indian Commissioners.....	do.	10,000.00	4,000.00	3,947.92	4,098.25	
Supervision of field service—Inspectors.....	do.	79,000.00	76,821.00	148,613.93	137,389.26	
Purchase, storage, and issue of equipment and supplies—Warehouses.....	do.	60,000.00	60,000.00	56,418.41	57,632.33	
Conduct of agencies, including support of Indians.....	do.	3,951,168.25	2,681,953.87	2,261,030.44	2,422,561.84	
Legal services for tribes.....	do.	2,000.00	2,000.00	2,514.19	4,721.44	
Maintenance of law and order on reservations—Indian judges and police.....	do.	342,500.00	286,500.00	268,080.32	266,258.69	
Education in schools.....	do.	4,605,828.28	3,951,471.37	3,658,494.05	3,920,829.07	
Care of insane Indians—Asylum, Canton, S. Dak.....	do.	67,500.00	45,000.00	21,943.49	24,449.76	
Allotment, leasing, and sale of lands.....	do.	452,000.00	202,000.00	410,322.84	485,589.14	
Construction and operation of irrigation works.....	do.	1,795,800.00	1,133,722.62	1,231,708.63	1,342,517.20	
Timber and forestry operations.....	do.	175,000.00	175,000.00	97,111.03	66,761.24	
Payments to Indians in cash for support and for property taken.....	do.	47,520.00	213,520.00	879,338.80	983,021.39	
Compensation for losses through Indian depredations.....	do.		49,459.00	2,328.00	139,534.75	
Interest on trust funds, used for.....	do.				5,825.08	
Supervision of field service—Inspectors.....	do.				123,037.98	
Conduct of agencies, including support of Indians.....	do.				39,628.13	
Legal services for tribes.....	do.				376,176.03	
Education in schools.....	do.	1,700,000.00	1,700,000.00	247.11	295,943.97	
Timber and forestry operations.....	do.				8.13	
Payments to Indians in cash.....	do.				1,198,633.71	
					1,063,957.33	
Bureau of Pensions		187,345,724.05	167,215,384.89	155,440,308.63	159,838,457.64	
Adjudication of pension claims, including general administrative expenses.....	Expenditures on account of past military services.	2,001,754.05	2,264,239.05	1,977,971.13	2,042,417.43	
Payment of pensions (expenses of).....	do.	346,970.00	451,145.84	475,903.78	470,879.86	
Pension payments to war veterans.....	do.	185,000,000.00	164,500,000.00	152,986,433.72	157,325,160.35	
					1,941,435.12	
Patent Office		2,099,991.23	1,833,881.23	2,025,731.73	1,940,817.51	
Granting patents, including general administrative expenses.....	Granting patents and copyrights.....	2,099,241.23	1,833,131.23	2,024,981.73	1,940,817.51	
International cooperation for protection of patents—International Bureau for Protection of Industrial Property.....	do.	750.00	750.00	750.00	617.61	

	3, 098, 327.82	2, 846, 327.82	2, 839, 098.28	2, 567, 212.06
Bureau of Education.....	6, 802.82	4, 020.27	3, 558.11	3, 111.65
Bureau administration—Washington office.....	256, 892.11	131, 017.11	117, 098.40	95, 174.64
Dissemination of educational information—Washington office.....				
Education of natives of Alaska—Bureau administration—Washington office.....				
Overhead—Washington office and disbursing and supply offices at Nome and Seattle.....	8, 632.89	6, 290.44	6, 441.77	6, 930.04
Inspection of Alaskan schools.....	35, 333.34	35, 338.34	36, 542.91	35, 740.65
Conduct of Alaskan schools.....	700.00	695.00	1, 347.50	915.00
Medical care of natives.....	211, 966.66	133, 966.66	136, 983.55	142, 442.40
Management of reindeer farms.....	70, 000.00	30, 000.00	24, 926.04	20, 901.67
Cooperation with the States in instruction in agriculture and mechanic arts.....	8, 000.00	5, 000.00	12, 000.00	11, 986.00
Promotion of public education * * *.....	2, 500, 000.00	2, 500, 000.00	2, 500, 000.00	2, 250, 000.00
Geological Survey.....	2, 066, 054.93	1, 514, 454.93	1, 478, 494.72	1, 558, 228.87
Administration and other general business and publication of reports and maps: Portion assignable to topographic and geologic surveys, etc.....	625, 237.49	456, 398.14	421, 993.89	404, 885.43
Geologic surveys of the United States—Geologic branch.....	43, 001.44	31, 590.79	29, 702.42	29, 947.84
Investigation of the mineral resources of Alaska, including topographic and geologic surveys and water resources investigations—Geologic branch.....	430, 198.00	289, 669.00	290, 649.27	290, 023.31
States Water resources branch.....	92, 387.00	82, 987.00	91, 928.70	85, 796.99
Chemical and physical researches—Geologic branch.....	278, 556.00	137, 556.00	130, 965.73	143, 577.92
Topographic surveys of the United States—Topographic branch.....	53, 000.00	43, 000.00	40, 236.88	20, 748.41
Surveying the national forests—Topographic branch.....	383, 225.00	336, 304.00	334, 965.31	342, 832.85
Compilation of statistics of the mineral production of the United States—Geologic branch.....	70, 500.00	70, 500.00	70, 532.82	69, 932.80
Reclamation Service—Construction, operation, and maintenance of irrigation works.....	89, 950.00	66, 450.00	67, 519.70	70, 483.32
Bureau of Mines.....	14, 000, 000.00	14, 043, 255.95	11, 139, 789.76	9, 183, 330.68
Administration and other general business—Office of the director and administrative assistants: Portion assignable to investigating methods of treating ores.....	1, 030, 609.41	642, 069.41	529, 059.84	514, 036.13
Portion assignable to mine-accident work.....				
Portion assignable to testing of coal.....	58, 348.64	18, 350.69		
Portion assignable to inspection of mines in Alaska. Acquisition and operation of mine-rescue cars and stations.....	106, 072.94	105, 912.53	122, 089.04	112, 168.43
	29, 082.76	45, 732.61	46, 333.23	41, 706.88
	1, 517.07	2, 385.58	3, 496.05	1, 404.97
	95, 010.00	86, 725.00	72, 014.00	108, 810.58

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Department of the Interior—Continued.					
Bureau of Mines—Continued.					
Investigation of mine accidents and experimental work—Pittsburgh station.	Promotion and protection of the interests of the laboring classes.	\$334,470.00	\$201,855.00	\$181,633.00	\$150,340.56
Collection of statistics of mine accidents—Washington office.	do.	25,000.00			
Inspection of mines in Alaska—Juneau office.	Local government.	6,500.00	6,500.00	7,243.92	3,246.20
Investigation of treatment of ores—Denver office.	Promotion of trading, manufacturing and mining.	250,000.00	50,000.00		
Analysis and testing of fuel for Government use—Washington and Pittsburgh offices.	Testing of supplies for general Government purposes.	124,608.00	124,608.00	96,260.00	96,358.51
Miscellaneous departmental services.		868,920.97	396,615.81	527,476.23	1,031,425.75
Protection and improvement of national parks.	Promotion of public education and recreation.	863,964.00	394,538.31	278,646.01	230,552.72
Erection of memorial to John Wesley Powell.	do.	4,656.97		343.03	
Protecting lands and property in the Imperial Valley, Cal.	Promotion of agriculture. * * * and care and utilization of the public domain.			178,480.35	725,250.34
Distribution of Supreme Court reports, Revised Statutes, etc.	Purchasing supplies, etc., for general Government purposes.	300.00	77.50	1,092.75	5,977.50
Construction of school buildings and other improvements at Lawton, Okla.	Contributions to local government.		2,000.00	68,914.09	69,645.19
Institutions under the supervision of the department.		1,346,784.00	743,616.16	670,557.48	706,311.92
Care of insane soldiers, sailors, marines, etc.—Government Hospital for the Insane.	Care and education of the * * * defective.	893,809.00	515,276.16	432,510.24	450,716.28
Higher education of negroes—Howard University.	Promotion of public education, etc.	185,435.00	92,000.00	92,900.00	104,700.00
Medical care of negroes—Freedmen's Hospital.	Promotion and protection of the public health.	107,540.00	64,840.00	61,147.24	53,895.64
Education of deaf-mutes—Columbia Institution for the Deaf.	Care and education of the * * * defective.	190,000.00	71,500.00	84,000.00	97,000.00
Territorial governments under the supervision of the department.		137,000.00	161,834.24	128,549.85	275,883.73
Alaska—					
Establishment and maintenance of public schools.	Local government.	50,000.00	50,000.00	50,899.19	47,081.84
Suppressing liquor traffic.	do.	12,000.00	12,000.00	11,850.07	
Care and custody of insane.	do.	60,000.00	60,000.00	51,145.24	43,649.52
Protection of game.	do.	15,000.00	15,000.00	13,411.05	9,924.42
Exhibits at Alaska-Yukon Exposition.	do.		1,281.10	54.72	60.77
Arizona—Conduct of constitutional conventions and elections.	do.		8,727.52	1,272.48	90,000.00
New Mexico—Conduct of constitutional conventions and elections.	do.		14,825.62	7.10	85,167.28

Department of Agriculture				24,706,012.72	25,422,263.27	19,689,338.89	18,793,633.10
Central administrative offices				973,864.00	977,265.14	906,914.04	826,660.60
Administration and other general business				242,895.00	235,305.00	218,483.27	192,042.20
Operation and maintenance of department buildings (including rent)				249,509.00	214,360.14	192,807.86	172,865.83
Disbursing and accounting				115,170.00	114,620.00	104,247.20	87,823.29
Supervision of printing and distribution of printed matter				339,560.00	361,700.00	338,420.76	326,289.06
Conduct of department reference library				56,520.00	51,280.00	53,004.95	47,640.22
Weather Bureau				1,712,490.00	1,666,980.00	1,618,097.94	1,515,004.48
Bureau administration and other general business				247,090.00	237,090.00	234,348.21	198,251.80
Weather forecasting				830,655.00	810,835.00	789,850.46	754,452.21
Study of river flow and issue of flood warnings				207,321.00	202,817.00	195,380.67	186,921.03
Study of marine meteorology and issue of Pilot Charts				48,164.00	43,028.00	37,634.70	35,519.79
Climatological studies				338,425.00	332,075.00	319,674.11	302,049.86
Research in meteorology				40,835.00	40,835.00	41,209.79	37,809.79
Bureau of Animal Industry				5,160,986.00	4,701,400.00	4,618,879.74	4,269,876.26
Bureau administration and other general business—				41,056.29	39,791.53	35,565.96	31,231.35
Portion assignable to work in animal industry				86,221.18	84,247.51	77,503.20	70,805.00
Portion assignable to food inspection				88.53	94.96	87.58	84.96
Portion assignable to enforcement of 28-hour law				186,500.00	186,430.00	123,199.00	107,098.00
Investigations, experiments, etc., relative to animal husbandry							
Investigations, experiments, etc., relative to dairy industry				267,980.00	238,680.00	215,631.00	181,768.00
Investigation, control, and eradication of animal diseases				1,168,100.00	1,042,146.00	1,077,351.00	985,741.00
Inspection of renovated butter				11,500.00	10,470.00	10,017.00	10,942.00
Inspection of meat				3,396,040.00	3,096,040.00	3,076,040.00	2,878,735.95
Enforcement of 28-hour law				3,500.00	3,500.00	3,485.00	3,476.00
Bureau of Plant Industry				2,933,880.00	2,465,250.86	2,059,128.39	1,772,159.76
Bureau administration and other general business				191,550.00	178,663.86	148,494.39	150,697.46
Investigations and experiments in connection with field, garden, and orchard crops				1,425,752.32	1,198,243.32	1,076,516.63	894,489.29
Investigations and experiments in connection with forest pathology				103,110.00	103,110.00	32,525.58	18,076.34
Investigations, etc., relative to the handling of cattle ranges				20,691.68	13,720.68	10,230.36	9,812.82
Investigations, etc., relative to plants poisonous to cattle				13,143.00	12,140.00	13,746.97	14,786.84
Agricultural extension and demonstration work—							
Farm management investigations				455,093.00	308,633.00	149,445.89	135,043.90
Farmers cooperative demonstration work				431,120.00	356,120.00	356,986.29	255,829.45
Congressional seed distribution				293,420.00	294,620.00	271,182.28	293,423.66

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—			Actual expenditures for—	
		1914	1913		1912	1911
Department of Agriculture—Continued.						
Forest Service.....		\$8,593,906.72	\$10,355,287.27		\$6,201,974.84	\$6,469,893.21
Bureau administration and other general business.....	Promotion of agriculture, forestry, etc.....	207,660.00	199,726.00		199,738.73	214,451.67
Administration of national forests and acquisition of new forests.....	do.....	6,217,019.72	7,992,881.96		4,009,200.24	3,693,558.54
Emergency fire fighting in national forests.....	do.....	350,000.00	350,000.00		201,986.37	1,086,590.89
Cooperation with States and private owners in forest management.....	do.....	13,827.00	13,503.00		14,347.53	27,076.21
Dendrological studies.....	do.....	17,009.00	16,434.00		13,697.32	13,319.90
Silvicultural investigations and experiments.....	do.....	781,397.00	785,883.00		1,056,260.05	894,102.31
Forest-products investigations and experiments.....	do.....	188,453.00	188,181.00		190,302.79	196,119.71
Forest-grazing studies.....	do.....	27,841.00	21,968.00		25,065.63	18,479.15
Contributions to States and Territories from forest receipts for the benefit of roads and schools.....	Local government.....	791,000.00	786,710.31		482,376.18	506,194.83
Bureau of Chemistry.....		1,164,060.00	999,260.00		922,446.72	850,318.64
Bureau administration and other general business—	Promotion of agriculture * * *.....	10,772.42	9,873.53		9,887.20	9,300.05
Portion assignable to investigations in agricultural chemistry.....	Promotion and protection of public health * * *.....	117,238.54	112,683.25		91,230.35	82,697.50
Portion assignable to enforcement of the food and drugs act.....	Inspecting supplies for general Government use.....	5,800.52	5,072.96		4,359.91	3,988.57
Portion assignable to testing contract supplies.....	Promotion of trading * * *.....	558.52	630.26		550.93	638.78
Portion assignable to investigation of foreign tests of American food products.....	Promotion of agriculture * * *.....	82,550.00	67,050.00		76,131.37	72,542.55
Investigations in agricultural chemistry.....	Inspecting supplies for general Government use.....	44,450.00	34,430.00		33,571.32	31,112.01
Testing contract supplies for general Government use.....	Promotion of trading * * *.....	4,280.00	4,280.00		4,242.18	4,982.74
Investigation of foreign tests of American food products.....	Promotion and protection of public health * * *.....	898,410.00	765,220.00		702,473.46	645,066.44
Enforcement of the food and drugs act.....		407,626.00	333,780.00		290,080.75	271,311.26
Bureau of Soils.....						
Bureau administration and other general business.....	Promotion of agriculture * * *.....	70,828.00	64,980.00		62,903.04	68,588.47
Investigation of chemical characteristics of soils.....	do.....	19,000.00	19,000.00		18,139.83	16,861.61
Investigation of physical characteristics of soils.....	do.....	12,130.00	12,130.00		12,828.78	12,152.87
Soil-fertility investigations.....	do.....	27,200.00	22,200.00		22,442.10	21,264.54
Soil-water investigations.....	do.....	5,000.00	5,000.00			5,826.48
Investigation of fertilizer resources.....	do.....	35,870.00	25,870.00		11,339.65	1,844.87
Making soil surveys.....	do.....	217,600.00	184,600.00		162,427.85	144,772.42
Examination and classification of agricultural lands in forest reserves.....	do.....	20,000.00				

	770,160.00	702,840.00	581,405.89	542,023.78
Bureau of Entomology.				
Bureau administration and other general business:				
Portion assignable to economic investigations	30,984.37	31,870.63	31,366.38	26,069.14
Portion assignable to health investigations	425.63	239.37	287.90	101.47
Investigation of insects affecting field, garden, and orchard crops.	289,640.00	288,200.00	182,842.15	157,023.35
Forest insect investigations.	62,520.00	57,070.00	45,161.83	16,698.44
Investigation of insects affecting the health of animals.	5,000.00	5,000.00	5,000.00	2,000.00
Investigation of insects affecting the health of man.	7,500.00	5,000.00	5,000.00	2,000.00
Importation and exchange of beneficial insects.	3,500.00	3,500.00	3,500.00	3,500.00
Promotion of agriculture	5,000.00	2,500.00	2,500.00	2,000.00
do.	17,000.00	15,000.00	14,853.34	10,899.15
Promotion and protection of the public health.	30,680.00	23,500.00	22,363.95	22,362.45
do.	311,400.00	289,900.00	208,500.34	299,369.78
General entomological investigations.	10,000.00	5,000.00		
Preventing spread of gypsy and brown-tail moths.				
Extirminating the Army worm.				
Miscellaneous expenses.				
Bureau of Biological Survey.				
Bureau administration and other general business.	182,040.00	199,400.00	124,680.90	90,596.07
Regulation of importation of foreign birds and mammals.	35,890.00	29,050.00	24,307.54	20,392.44
do.	2,250.00	2,000.00	1,940.65	766.88
Conduct of reservations for birds and mammals, and feeding elk.	26,200.00	91,550.00	20,315.01	8,685.66
Regulation of interstate commerce in game and aid to local authorities in game protection.	6,900.00	2,800.00	3,193.81	1,905.11
Preparation and publication of information concerning game animals and birds.	17,750.00	10,550.00	12,929.14	11,236.87
Study of wild animals in their economic relations with agriculture.	65,900.00	43,900.00	34,686.95	26,192.09
Demonstration of methods of controlling crawfish in cotton fields.	1,200.00	1,200.00	883.97	
Study of geographic distribution of wild birds and mammals.	25,950.00	18,350.00	26,423.83	21,417.02
Bureau of Statistics.				
Bureau administration and other general business.	275,180.00	268,680.00	250,808.74	235,205.69
Crop reporting.	64,625.00	61,125.00	61,040.02	54,215.92
Statistical investigations.	167,340.00	160,140.00	148,920.01	132,978.19
do.	43,215.00	41,415.00	40,933.71	48,011.58
Promotion of agriculture	1,963,290.00	1,918,800.00	1,890,509.25	1,821,642.64
Office of Experiment Stations.				
Bureau administration and other general business—				
Portion assignable to irrigation, drainage, agricultural education, and experiment station work.	85,005.28	80,792.28	69,339.76	68,143.34
Portion assignable to nutrition investigations.	4,054.72	3,502.72	3,046.22	2,322.55
Conduct of relations with experiment stations.	53,980.00	49,980.00	43,181.20	41,055.14
Contributions to State experiment stations.	1,440,000.00	1,440,000.00	1,440,000.00	1,440,000.00

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Department of Agriculture—Continued.					
Office of Experiment Stations—Continued.					
Conduct of Alaskan, Porto Rican, and Hawaiian experiment stations.	Promotion of agriculture * * *	\$123,200.00	\$115,100.00	\$109,536.48	\$100,552.09
Advice to farmers' institutes and agricultural schools.	do.	26,920.00	20,580.00	14,136.15	15,503.15
Investigations relative to human nutrition.	Promotion and protection of the public health.	20,680.00	16,400.00	15,912.57	10,256.36
Irrigation investigations.	Promotion of agriculture * * *	121,020.00	92,730.00	98,584.89	64,428.08
Drainage investigations.	do.	107,830.00	99,725.00	96,771.98	79,381.98
Office of Public Roads.		398,740.00	711,620.00	163,776.16	115,021.70
Bureau administration and other general business.	Providing facilities for [land] transportation.	81,885.00	58,320.00	52,380.18	33,780.69
Road management work.	do.	55,300.00	23,800.00	18,520.00	14,982.21
Investigation and demonstration of methods and materials for road and bridge construction.	do.	160,710.00	70,800.00	47,238.04	42,363.96
Experimental road construction and maintenance.	do.	60,000.00	30,000.00	15,679.31	.....
Laboratory testing of road and bridge materials.	do.	40,845.00	28,700.00	26,958.63	23,894.84
Improvement of roads for rural-delivery service.	do.	.....	500,000.00	.....	.....
Insecticide Board (enforcement of the insecticide act).	Promotion of agriculture.	100,000.00	87,000.00	40,550.53	13,919.01
Horticultural Board (enforcement of the plant quarantine act).	do.	50,000.00	25,000.00	.....	.....
Exhibit at International Dry Land Congress, Lethbridge, Alberta.	do.	.....	10,000.00	.....	.....
Department of Commerce and Labor.					
General departmental offices.		17,163,404.62	15,764,204.75	15,375,758.49	20,885,518.96
Administration—Immediate offices of Secretary, Assistant Secretary, and chief clerk.	Departmental administration and other general business.	313,560.00	275,875.00	264,299.02	250,283.82
Care and operation of department buildings, including operation of telegraph and telephones, heat and power plant, elevators, and stables—Office of the chief clerk in (part).	Acquisition, maintenance, and operation of lands, buildings, etc., for office purposes.	72,300.00	67,059.00	65,472.48	65,203.36
Purchase, custody, and distribution of office supplies and equipments—Office of the chief clerk, Division of Supplies.	Departmental administration and other general business.	97,114.00	94,640.00	92,269.41	85,022.87
Conduct of correspondence and records relative to personnel—Appointment Division.	do.	18,940.00	18,340.00	19,310.23	18,686.09
		17,926.00	17,476.00	17,427.22	16,594.73

Disbursement of funds and keeping of accounts—Office of disbursing clerk.	35,160.00	28,160.00	28,278.83	26,477.16
Supervision of printing and distribution of printed matter—Division of Publications.	72,120.00	50,200.00	41,540.85	37,694.61
Bureau of Lighthouses—Providing lights, buoys, and other aids to navigation.	6,648,310.00	5,987,039.25	5,380,920.25	5,510,884.26
Administration and other general business—Washington office.	117,280.00	113,680.00	107,141.87	108,410.10
District administration—District offices.	346,210.00	337,810.00	330,736.92	310,286.10
Custody and issue of supplies—Supply depots.	404,300.00	316,300.00	266,450.98	310,109.54
Construction, maintenance, and operation of tenders.	1,598,420.00	1,352,922.55	1,332,043.48	1,379,127.12
Construction, operation, and maintenance of light and fog-signal stations, buoys, etc.—				
Light and fog-signal stations.	2,483,100.00	2,387,254.70	1,944,973.95	1,983,072.95
Light vessels.	986,000.00	826,972.00	723,982.21	771,624.08
Buoys.	330,000.00	335,600.00	352,978.27	376,744.70
Post lights.	272,000.00	265,000.00	266,106.36	222,123.36
Daymarks and spindles.	19,000.00	16,500.00	15,579.67	16,677.00
Unspecified.	92,000.00	35,000.00	40,866.54	32,649.31
Coast and Geodetic Survey.	1,221,895.00	1,049,720.00	992,395.28	992,036.68
Administration and other general business and geodetic and magnetic computing.				
Portion assignable to coast surveys.	170,628.18	144,297.20	147,100.44	137,128.60
Portion assignable to interior surveys.	20,091.82	13,122.80	14,189.85	14,429.05
Survey of coasts of the United States.				
District administration and inspection.	37,380.00	35,080.00	32,528.06	30,468.48
Combined hydrographic, topographic, and geodetic surveys.	686,705.00	585,830.00	527,571.70	540,780.03
Geodetic surveys (shore parties).	13,390.00	12,455.00	17,153.00	15,830.83
Chart construction.	133,400.00	117,400.00	115,502.11	110,174.53
Publication and distribution of charts.	12,275.00	10,500.00	10,000.00	10,975.54
Compilation of Coast Pilot.	29,400.00	22,600.00	19,831.87	18,907.78
Tidal observations and research.	28,175.00	22,500.00	20,866.24	19,206.10
Improvement of rivers and harbors (membership in Mississippi River Commission).	210.00	185.00	185.00	185.00
Basic surveys, determination of positions, and other work necessary for the mapping of the interior of the United States.	105,440.00	68,100.00	62,570.90	65,005.08
Surveys in aid of fisheries work.	2,060.00	5,250.00	9,166.05	13,546.66
Survey of the boundary between Canada and the United States.	10,590.00	12,400.00	15,700.00	15,399.00
Relief of distress in remote regions.	150.00			
Steamboat-Inspection Service—Regulation of navigation.	566,940.00	548,240.00	533,798.21	535,772.85
Bureau administration and other general business.	31,940.00	30,340.00	31,153.67	30,951.38
District administration.	71,500.00	71,500.00	68,340.00	68,340.00
Inspection of hulls, boilers, life preservers, etc., and licensing of officers.	463,200.00	446,400.00	434,304.54	436,481.47

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—			Actual expenditures for—	
		1914	1913		1912	1911
Department of Commerce and Labor—Continued.						
Bureau of Navigation.....						
Regulation of navigation—						
Administration and other general business—Washington office.....	Regulation of commerce.....	\$209,250.00	\$188,560.00		\$159,340.11	\$127,985.80
Enforcement of navigation laws and supervision of collection of tonnage tax—Customs Service.....	do.....	65,780.00	61,280.00		63,120.12	52,947.36
Admeasurement of vessels and counting of passengers—Customs Service.....	do.....	25,000.00	15,000.00		14,833.31	.....
Supervision of shipping of seamen—Shipping Service and Customs Service.....	do.....	3,500.00	1,000.00		594.94	606.31
Regulation of radiotelegraphic communication—Inspection Service.....	do.....	76,830.00	73,400.00		73,832.73	74,342.13
		38,140.00	37,880.00		6,959.01	.....
		3,502,629.62	3,486,896.20		2,923,597.91	3,037,916.01
Bureau of Immigration and Naturalization—Enforcement of immigration laws and providing for the advantageous distribution of immigrants.....						
Administration and other general business—Washington office.....	Promotion of the interests of the laboring classes.....	88,185.00	84,798.50		80,801.26	84,810.10
Enforcement of immigration laws—Immigration Service at Large.....	do.....	3,379,080.62	3,366,683.70		2,808,548.87	2,921,550.67
Promoting the beneficial distribution of immigrants—Division of Information.....	do.....	35,364.00	35,414.00		34,247.78	31,555.24
		328,580.00	281,460.00		247,598.55	225,281.35
Division of Naturalization—Determination of rights of foreigners to become American citizens.....						
Administration and other general business.....	Adjudication.....	103,880.00	81,460.00		74,388.25	74,154.17
District administration.....	do.....	37,030.00	35,000.00		30,344.22	19,348.29
Conducting hearings and issuing citizen papers.....	do.....	187,970.00	165,000.00		142,861.08	131,778.89
		1,325,090.00	957,290.00		906,526.25	973,357.83
Bureau of Fisheries.....						
Administration and other general business—Washington office.....	Promotion of * * * fisheries * * *	71,052.00	70,532.00		66,188.06	68,493.72
Operation and maintenance of vessel service.....	do.....	353,580.00	81,180.00		102,892.52	81,688.41

Propagation and distribution of food fishes— District administration.....	16,200.00	14,100.00	13,084.52	13,836.94
Maintenance and operation of fish-culture stations.....	475,901.00	469,771.00	456,765.23	479,258.91
Operation and maintenance of distribution car and distributing messenger service.....	112,197.00	82,197.00	67,648.39	70,058.44
Biologic investigations relative to fishes.....	86,880.00	84,160.00	85,508.96	107,391.22
Investigations relative to statistics and methods of the fisheries.....	24,020.00	23,520.00	18,686.42	19,167.44
Protection of Alaskan seal, salmon, and fur-bearing animals— Administration.....	12,670.00	12,670.00	12,332.87	5,070.94
Protection of Alaskan fur-seal fisheries.....	150,010.00	99,010.00	65,605.08	109,919.91
Protection of Alaskan salmon fisheries.....	11,300.00	11,300.00	9,896.71	8,796.15
Protection of fur-bearing animals of Alaska.....	11,300.00	8,600.00	7,922.49	676.20
Bureau of Standards.....	742,200.00	586,254.30	668,045.65	424,156.39
Administration and other general business.....	71,635.00	59,355.00	55,090.58	46,093.70
Construction, upkeep, and operation of building, power plant, etc.....	102,585.00	131,375.00	236,990.71	40,923.37
Construction of apparatus for establishing standards of measurement and determining physical constants.....	32,920.00	23,420.00	46,253.11	21,310.52
Establishing standards of measurement and determining physical constants.....	262,300.00	221,804.30	177,147.90	187,166.27
Investigations relative to the strength of building materials.....	90,000.00	25,000.00	40,439.05	19,688.74
Investigation of trade weights and measures.....	25,000.00	10,000.00	14,875.30	9,087.49
Investigating the effects of electric currents on the life of structures, etc.....	15,000.00	.....	.....	14,897.30
Investigation of methods of insulation for the protection of persons against high potential electric currents.....	10,000.00	.....	.....	.....
Investigation of efficiency of instruments employed in radio-communication.....	132,700.00	115,300.00	97,249.00	84,992.00
Testing Government supplies and equipment.....	.....	.....	.....	.....
Bureau of the Census.....	1,363,320.00	1,588,920.00	2,519,756.71	8,088,558.55
Administration and other general business.....	199,660.00	384,090.00	243,696.47	342,873.41
Care and operation of buildings.....	64,440.00	61,990.00	101,435.13	122,629.39
Manufacture and repair of machinery.....	20,000.00	26,000.00	37,295.46	58,057.57
Revision and publication of results.....	38,920.00	38,920.00	57,557.86	45,425.91
Preparation of statistical maps, etc.....	20,540.00	20,540.00	34,674.21	51,589.15
Taking of the Thirteenth Decennial Census.....	181,460.00	493,260.00	1,501,147.83	6,892,251.88
Compilation of statistics of city finances (annual).....	67,500.00	99,000.00	102,054.61	111,941.01
Compilation of statistics of the wealth, debt, and taxation (decennial).....	206,980.00	7,500.00	.....	.....
Compilation of statistics of tobacco production (annual).....	20,100.00	15,000.00	.....	.....
Promotion of agriculture, forestry, etc.....	.....	.....	.....	.....

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Department of Commerce and Labor—Continued.					
Bureau of the Census—Continued.					
Compilation of the statistics of cotton production (annual).	Promotion of agriculture, forestry, etc.	\$280,700.00	\$260,500.00	\$235,360.96	\$231,918.71
Compilation of statistics of forests and forest products (annual).	do.	19,800.00	20,000.00	33,541.65	43,129.35
Compilation and statistics of the electrical industries (quinquennial).	Promotion of trading, manufacturing, and mining.	106,600.00	60,000.00		
Compilation of statistics of births and deaths (annual).	Promotion and protection of the public health.	96,620.00	102,120.00	133,513.71	134,216.80
Compilation of the Official Register of the United States (biennial).	Preparation of personnel lists, etc., for general government use.	10,000.00		25,506.87	11,715.22
Other investigations.	Collection of * * * general statistical information.			13,971.95	42,810.15
		369,200.00	315,160.00	326,728.15	296,610.36
Bureau of Foreign and Domestic Commerce (formerly Bureau of Statistics and Manufactures)—Continued.					
Publication and distribution of commercial information.	Promotion of trading, manufacturing, and mining.	175,200.00	161,240.00	185,141.44	176,588.32
Administration and other general business (including conduct of library).	do.	80,300.00	60,400.00	51,919.22	36,692.96
Investigation of trade conditions and opportunities.	do.	15,275.00	13,475.00	12,310.00	12,310.00
Editing and publishing consular reports.	do.	49,700.00	47,300.00	45,464.00	42,084.51
Compiling and publishing statistics of foreign commerce.	do.			4,385.00	4,338.00
Compiling and publishing statistics of internal commerce.	do.				
Collecting and publishing tariffs of foreign countries.	do.	12,350.00	10,275.00	9,470.00	8,260.00
Collecting and publishing foreign patent laws.	do.	3,000.00			
Distribution of publications.	do.	32,286.00	22,470.00	18,038.49	16,336.57
		257,690.00	219,750.00	231,783.96	214,134.29
Bureau of Labor.					
Administration and other general business:					
Portion assignable to labor investigations.	Promotion of the interests of the laboring classes.	61,312.67	58,571.52	67,509.25	68,000.51
Portion assignable to investigation of claims for compensation.	Adjudication.	1,122.33	2,363.48	850.60	1,002.12
Investigations relative to the welfare of laboring people.	Promotion of the interests of the laboring classes.	189,577.00	140,487.00	159,222.70	140,862.03
Compilation of labor laws and court decisions.	do.	1,168.00	1,168.00	1,161.86	1,161.86
Investigation and recording of claims for compensation under workmen's compensation act.	Adjudication.	3,510.00	6,160.00	2,033.41	2,107.77

Representation at International Congress of Social Insurance.....	Promotion of the interests of the laboring classes.....	10,000.00	.....	.....
Subvention to International Association for Labor Legislation and representation of the United States therein.....	do.....	1,000.00	1,000.00	1,000.00
Bureau of Corporations.....		268,600.00	220,968.44	208,587.77
Administration and other general business.....	Regulation of commerce and banking.....	65,375.00	56,345.41	56,274.35
Investigation of interstate corporations.....	do.....	203,225.00	164,623.03	152,313.42
Children's Bureau—Investigation of matters relative to the welfare of children.....	Promotion of the interests of the laboring classes.....	46,440.00	32,140.00	.....
Other Government establishments.....		33,839,702.23	37,953,022.71	36,092,385.35
Civil Service Commission—Examination and certification of applicants for civil appointments.....	General executive direction and control.....	440,075.00	352,277.46	328,439.86
Interstate Commerce Commission.....		1,790,000.00	1,578,508.90	1,395,401.92
Administration.....	Regulation of interstate commerce * * *.....	75,000.00	71,805.56	73,750.00
Undistributed (printing and binding).....	do.....	90,000.00	98,983.80	97,732.15
Regulation of interstate transportation rates and service, with related investigations.....		1,250,000.00	1,117,601.09	1,084,275.59
Regulation of interstate transportation rates and service.....	Regulation of interstate commerce * * *.....	950,000.00	817,540.05	789,326.63
Examination of interstate carriers' accounts.....	do.....	300,000.00	300,000.00	294,948.96
Prevention of railway accidents (totals).....		375,000.00	290,108.45	139,644.18
Inspection of locomotive boilers.....	Regulation of interstate commerce * * *.....	225,000.00	149,791.55	6,702.14
Examination of car and locomotive appliances and investigation of accidents.....	do.....	150,000.00	117,901.97	108,186.25
Investigation of block signals and control of trains.....	do.....	813.68	22,414.93	24,761.79
Smithsonian Institution.....		988,895.12	862,703.25	1,031,132.62
Administration, and improvements to buildings.....	Promotion of public education and recreation and of art and pure science.....	50,000.00	7,480.55	16,725.04
General investigation.....	do.....	56,695.12	56,695.12	56,695.12
International exchange of Government and scientific publications.....	do.....	32,200.00	32,199.08	32,194.98
Preparation and distribution of international catalogue of scientific literature.....	do.....	7,600.00	7,593.13	7,597.32
Ethnological researches among American Indians.....	do.....	86,850.00	57,328.43	62,500.75

Comparative analysis of estimated and actual expenditures for each activity of each bureau, etc.—Continued.

Organization units and activities.	General functions under which activities are grouped.	Estimated expenditures for—		Actual expenditures for—	
		1914	1913	1912	1911
Other Government establishments—Continued.					
Smithsonian Institution—Continued.					
Researches in astronomical physics (Astrophysical Observatory).	Promotion of public education and recreation and of art and pure science.	\$15,200.00	\$15,400.00	\$18,335.92	\$12,982.40
Acquisition and maintenance of scientific, historic, and artistic collections (United States National Museum).	do	519,500.00	446,500.00	575,901.58	724,006.49
Acquisition and maintenance of collections of live animals (National Zoological Park).	do	213,850.00	120,200.00	100,170.76	114,964.60
Publication of information relative to American history (American Historical Association).	do	7,000.00	7,000.00	6,998.08	3,447.92
Isthmian Canal Commission—Building the Panama Canal.	Providing facilities for transportation.....	30,174,432.11	54,771,719.36	34,912,034.43	33,100,941.79
Commission of Fine Arts—Advice relative to the location of statues, etc., in Washington, D. C.	Promotion of public education and recreation and of art. * * *	8,800.00	5,000.00	6,788.63	9,555.09
Board of Arbitration on Interstate Commerce Controversies—Aiding in settlement of labor disputes affecting interstate commerce.	Promotion of interests of the laboring classes * * *	10,000.00	10,000.00	809.64	6,018.03
Office of Superintendent of State, War, and Navy Department building.	Acquisition, maintenance, and operation of lands, buildings, etc., for office purposes.	162,500.00	175,320.00	166,994.42	212,005.01
Alaska Railroad Commission—Investigation of transportation question in Alaska.	Local government.....		25,000.00		
Lincoln Memorial Commission—Erection of memorial to Abraham Lincoln.	Promotion of public education and recreation and of art. * * *	300,000.00	24,642.85	25,357.15	
Grant Memorial Commission—Erection of memorial to Gen. Ulysses S. Grant.	do.....	25,000.00	46,019.01	27,555.83	8,900.00
Perry's Victory Centennial Commission—Erection of memorial in commemoration of Commodore Perry's victory.	do.....		250,000.00		
International Irrigation Congress.....	Promotion of agriculture * * *		10,000.00		
Local government.....		8,124,508.80	5,134,223.55	5,814,309.05	5,385,488.63
Districts and Territories					
District of Columbia.....	do.....	6,092,758.80	5,076,073.55	5,764,659.05	5,301,843.86
Arizona.....	do.....			10,000.00	10,067.59
New Mexico.....	do.....			11,000.00	9,815.15
Alaska.....	do.....	17,250.00	14,150.00	14,150.00	12,500.00
Hawaii.....	do.....	14,500.00	44,000.00	14,500.00	51,262.03

1 Expenditures for 1912 not available; full amount of appropriation treated as expended.

APPENDIX 2.

THE NEED FOR THE ORGANIZATION OF A BUREAU OF CENTRAL ADMINISTRATIVE CONTROL—
MEMORANDUM SUBMITTED TO THE COMMITTEE
ON APPROPRIATIONS OF THE HOUSE OF REPRESENTATIVES BY THE PRESIDENT'S COMMISSION
ON ECONOMY AND EFFICIENCY, AT THE REQUEST
OF THE CHAIRMAN.

APPENDIX 2.

The Need for the Organization of a Bureau of Central Administrative Control—Memorandum submitted to the Committee on Appropriations of the House of Representatives by the President's Commission on Economy and Efficiency, at the Request of the Chairman.

Having in mind the necessity for some adequate means for keeping the President and the Cabinet, as his advisers, currently in touch with the doings of the several departments, and for submitting to Congress and the country an intelligible report on what has been done, as well as for enabling officers intelligently to formulate plans for future work, the commission recommends some such central organization as the following:

Bureau of Administrative Control.

Office of the Comptroller.¹

1. Division of Administration—

Chief clerk.

Mail, files.

Printing, stationery.

Library.

2. Division of Legal Advice—

Office of First Deputy Comptroller.

Law clerks.

3. Division of Auditing—

Office of Second Deputy Comptroller.

Auditor of Revenues and Receipts.

Customs revenues section.

Internal-revenue section.

Corporation tax revenue section.

Miscellaneous revenues section.

Cash receipts and covering warrants section.

Auditor of Liabilities and Disbursements.

Pay roll and pay voucher section.

Transportation voucher section.

Subsistence voucher section.

Telegraph and telephone service voucher section.

Printing, engraving, lithographing, and advertising voucher section.

Heat, light, power, and electrical service voucher section.

Material and supplies voucher section.

Equipment section.

Land and buildings section.

Rents and royalties.

Pensions and retirement salaries section.

Money orders and savings fund section.

¹ As this would be the office of central administrative control, it is suggested that the head of the office should be called the Comptroller, and the other officers in the Government having that or similar title be given an official designation corresponding to their duties.

Bureau of Administrative Control—Continued.

Office of the Comptroller—Continued.

4. Division of Standardization, Accounting, Reporting, and Statistics.

Office of Third Deputy Comptroller.

Office of Assistant Deputy in Charge of Standardization.

Contract forms section.

Contract specifications section.

Price lists and order catalogues section.

Report forms and units section.

Procedures for the conduct of business and accounting.

Office of Chief Accountant.

Ledger section.

Registration and files section.

Accounting reports section.

Office of Chief Statistician.

Operating statistics section.

Statistical reports, publications, and budget section.

5. Division of Independent Inspections and Tests.

Office of the Fourth Deputy Comptroller and Chief Inspector.

Heat, light, power, and electrical service section.

Materials and supplies section.

Equipment section.

Construction and manufacturing section.

Taking inventories and making counts, etc.

In establishing such an organization the Division of Legal Advice and the Division of Auditing may be initially constituted by transfer of the office of Comptroller of the Treasury and the offices of Auditors from the Department of the Treasury to the central bureau of administrative control under the President.

The estimated expenditures for the next fiscal year for the offices and divisions which would be transferred to such a Bureau of Central Administrative Control are as follows:

Office of the Comptroller of the Treasury-----	\$73, 460
Office of the Auditor for the Treasury Department-----	141, 790
Office of the Auditor for the War Department-----	308, 470
Office of the Auditor for the Navy Department-----	141, 390
Office of the Auditor for the Interior Department-----	130, 650
Office of the Auditor for the State and Other Departments-----	116, 950
Office of the Auditor for the Post Office Department-----	629, 620
Division of Public Moneys ¹ -----	30, 660
Division of Bookkeeping and Warrants ² -----	88, 480
Total-----	1, 661, 470

¹ The primary work of the Division of Public Moneys is the registration and classification of certificates of deposits and other evidences of receipt; in such an organization as is suggested this would be a part of the work in the Office of the Auditor of Receipts. This division, however, also performs other work for the Secretary of the Treasury, such as looking after the deposits and Government depositories, which would be retained in the Department of the Treasury if such a change were made.

² The primary work of the Division of Bookkeeping and Warrants in the Department of the Treasury has to do with the keeping of such general accounts as are kept by the Government, including a general ledger, appropriation ledgers, and accounts with disbursing officers; furthermore, the Division of Bookkeeping and Warrants prepares each year the Book of Estimates and such general financial reports as are required by law to be submitted to Congress. This division also prepares the warrants that are signed by the Secretary by means of which money is advanced on requisitions and claims are paid. This duty as well as some of the other work of the division would necessarily remain in the Department of the Treasury in case the division were transferred as suggested.

In the opinion of the commission, if these offices were brought into and made a part of such a bureau as is suggested, these appropriations would be adequate not only to do all the work which is at present being done by them, but also all the other work which is recommended. Moreover, it is believed by the commission that the work of auditing would be very much more effectively done as would also the work of all the other branches of the service which would be transferred, since the auditing could be brought into proper relation with related processes. Accounting control, auditing, standardization, bookkeeping procedures, reporting, inspection, budget making, etc., could all be developed in such manner that each process would become a part of a well-considered plan for providing complete, accurate, and prompt information on each subject concerning which data are needed, whether for protection and advice of the administration or for laying before Congress a statement of affairs in any summary or detail thought to be desirable.

GENERAL STATEMENT WITH RESPECT TO THE ORGANIZATION OF A CENTRAL BUREAU OF ADMINISTRATION AS OUTLINED.

In suggesting the organization, as above outlined, several general considerations have been present. All of the work which would be done by such an organization is very closely related. All of it relates primarily to the problem of central direction and control over the administration. A Bureau of Administrative Control, such as that recommended by the commission, would be the central information plant for the Government. It would be the agency through which the President would obtain currently statements of fact needed as a means of keeping before him and his Cabinet a picture of what is going on—what are the current problems and conditions that require immediate consideration.

THE SIGNIFICANCE OF THE SUGGESTED ARRANGEMENT.

The suggested order or arrangement of the several divisions of the proposed bureau in itself has a significance. In the opinion of the commission the arrangement of the divisions would provide for the development and utilization of expertness in the performance of technical and other important work. As a means to this end the arrangement would also provide for a system of promotions based on merit. Considering the suggested order from the bottom up, the thought has been that by making the fifth or last division of the bureau—i. e., the Division of Independent Inspection and Test—the place for beginning—provision would not only be made for central supervision over and independent report on the various regular departmental inspections and tests, but means would be provided whereby

a foundation would be laid for developing expertness in the personnel of the bureau. This plan would first bring the employees of the bureau into contact with the physical aspects of governmental activities. That is, those who were employed in the "Division of Inspection and Test" would first become personally acquainted with the conditions and with the technical details of the work in the field.

The next step in the development of expertness on the part of the personnel of such an organization would be through experience in analysis and classification of data having to do with subjects of standardization, accounting, reporting, and statistics. Within this division also regard is had for the gradation of the work on the basis of ability to render expert service. The highest position in the division (under that of the deputy comptroller) would be that of assistant deputy, who would be charged with responsibility for the development of such forms, procedures, catalogues, and specifications as would be necessary to the standardization of information required for effective executive direction, or for legislative review. Correlated with the work of standardization would be the duties and responsibilities assigned to two other officers, one of whom would act as a chief accountant, the other of whom would act as chief statistician for the Government. Under the chief accountant would be carried on all of the technical processes necessary to central supervision and control over the production of information through accounts and statistical records maintained in the various departments and establishments. The information called for by the head of the division having been produced under the chief accountant, the chief statistician would be responsible for receiving these financial and statistical reports, properly verified as to their accuracy, and for combining these data in such manner as to produce the reports that would be currently needed by the President and the Cabinet. The chief statistician would also currently compile information required for the official publications. The further duty and responsibility of the chief statistician would be to gather currently the information needed for the preparation and submission of an annual budget. Thus, by developing an expert personnel in the division of the bureau maintained for handling the data produced through the technical processes of accounting, experience would be gained which would furnish the best basis for judgment with respect to standardization of forms and the amendment of procedures necessary to insuring the accuracy of statements of fact and developing standards for reporting information needed by officers charged with responsibility for the efficient and economic conduct of the public business. This would be the work of the fourth division, as suggested.

The experience which would be gained in the fourth and fifth divisions described would lay the foundation for the semijudicial

function to be exercised in the third, or Auditing Division. In suggesting this arrangement of the work it is assumed that an auditor should not only be able to pass on the formal aspect of a voucher or other claim, for or against the Government, which came to him for his official scrutiny and review, but he should also know what is the weight to be given to the evidence that accompanies each claim—whether it is adequate to proof—and what is necessary to the verification of summaries of fact produced through the accounts.

Ranking above the third or Auditing Division would be the division which would be responsible for giving legal advice—a function similar to that at present performed by the Comptroller of the Treasury. In the opinion of the commission this office should not be a branch of the Treasury, and this view is supported by the Comptroller. (See page 212 hereof.) That officer, however, has expressed the view that his office should be responsible primarily to Congress instead of the Chief Executive. This leaves out of consideration the direct bearing of such an agency on the work of a Central Bureau of Administrative Control. As the constitutional head of the administration the President should be responsible for developing all of the information needed for executive direction and control. One of the necessary elements in administration is the interpretation of authorizations to spend. Some one in the administration must assume this responsibility currently as questions arise. As has been said, the exercise of central executive control is one of the constitutional duties which devolve on the President under the Constitution, and this can not be done without an agency which is technically equipped for providing the data needed. This is the one thing that is uniformly lacking in the Government. Such an agency must necessarily be provided with the means for interpreting the law so far as it may affect the accounts. Given a means whereby information may be regularly, currently, and accurately produced about what is going on; given a means for providing the Executive with the reports which are essential to efficient and economical management, and the agency, which is so equipped must of necessity produce the information which is needed by the legislature to effectively and intelligently review the actions and transactions of executive departments. In case it may be found that any added information may be desired by Congress that is not a part of the reports which the Executive needs to have regularly made available, then the same agency which is responsible for keeping accounts and rendering current reports can readily furnish any further details which are desired. The trouble in the past has been that neither the Executive nor the Congress has been provided with an agency of this kind.

RELATION OF SUCH AN AGENCY TO CONGRESS.

The establishment of such an agency, however, would not in any manner preclude Congress providing any further or independent means for developing information or for investigating the work performed and expenditures made under the Executive which might serve its purposes, either through committees of Congress or through a bureau of legislative reference, such as has been proposed, and which was definitely recommended in the Nelson bill submitted to Congress during the last session.¹

Furthermore, the appointment of the head of a bureau of administrative control would properly be with the advice and consent of the Senate. In the view of the commission, the law creating such a bureau should prescribe the qualifications of officers in charge of the work in such terms as to preclude appointments of persons for political reasons—persons who had not had experience or training which would qualify them as experts. Again, a very definite provision should be made for testing the qualifications of applicants for appointment and for promotion based on records of efficiency that would be positive in character. This is a service that is essential to efficient Government; it is a service such as has been found necessary to the intelligent management of corporate affairs, both public and private. To continue to prosecute the largest, the most complex, the most highly technical, the most widely scattered business that has ever been organized without any provision made for expertness in management can have only one result—increasing disappointment in public officials, increasing popular unrest. A summary of the reasons urged by the commission for the creation of a central bureau are given below:

REASONS FOR RECOMMENDING A CENTRAL DIVISION OF AUDIT.

The reasons for recommending the transfer of the offices of Comptroller of the Treasury and the auditors to a central bureau of administrative control are two:

1. The chief subject concerning which legal advice is given by the Comptroller of the Treasury pertains to the audit of accounts or the construction which is to be put on the conditions attached to authorizations governing the administration of funds. The one who is responsible for making decisions of this kind should not be subordinate to the head of a single department, and especially to the executive officer who is responsible for the collection, disbursement, and safe-keeping of funds.
2. The chief work of the "auditors" is to make an independent review and audit of the receipts of the Treasury, of disbursements of fiscal officers.

¹ Hearings before the Committee on Library in relation to H. R. 18720, 62d Cong., 2d sess.

The officers who make such review and audit should not be under the direction and control or subject to any kind of discipline from the head of a department, and especially from the chief executive officer of the Treasury, the actions and transactions of whose subordinates are to be critically reviewed.

The soundness of these conclusions has already been recognized in the law governing the office of the Comptroller of the Treasury and the auditors for the several departments. Inconsistency, however, is found in the fact that these principles have not been recognized as a matter of organization for doing work. Notwithstanding the independence which is given in law to the exercise of controlling and auditing powers, the organization through which the powers are to be exercised is placed under those whose official acts are to be scrutinized. In such an organization, whatever be the desire to be independent, there is a certain discipline which may be and is exercised over the personnel through appointment, promotions, demotions, and other means, that tends to defeat the purpose of the law. Not only do these functions properly belong to a central administrative group, such as that to which they are assigned in the outline of suggestions above made, but to leave them out of this group would, in a measure, defeat the purpose of a central controlling organization. If the President is to assume responsibility for the exercise of direction and control over the several departments and branches of the service, he and his Cabinet must have before them an accurate statement of facts; if the President is to assume responsibility for the fidelity of employees in the executive branch, he should have an independent means for determining where infidelity exists. The function of auditing goes to both of these questions; i. e., to determining whether facts are accurately stated, to determinations of the fidelity of persons intrusted with custodianship.

Another subject which is deserving of most serious consideration is the present and the proposed central audit service within itself. At the present time the central audit service of the Government is organized as follows:

- Auditor for the Treasury Department.
- Auditor for the War Department.
- Auditor for the Interior Department.
- Auditor for the Navy Department.
- Auditor for the State and Other Departments.
- Auditor for the Post Office Department.

From this it will be seen that the present organization of the central audit service of the Government is along department lines, while the suggested organization is based on a classification of the claims for and against the Government which are to be audited. The present organization has already been made a subject of report

by the commission, in which it is recommended that the six offices above listed be consolidated.¹ The reason assigned for this consolidation is not only that it would add to the efficiency with which the work may be done but also that there would be a direct economy of not less than \$100,000 a year by so doing. The outline which is shown above carries the conclusions of the commission a step farther and indicates the kind of organization which should be provided after consolidation.

The commission is of the opinion that the value of the audits by the central offices of the Government would be very much greater if the claims were so subdivided and classified as to enable the auditors to develop a high degree of expertness, and at the same time to establish uniformity in practice in respect to each class of claims to be audited. This not only would facilitate the audit itself and add largely to the efficiency of each auditor, it would also make possible decreasing the cost very much more than was indicated in the report above referred to. The estimate of savings indicated in the report of the commission recommending the consolidation of the auditors' offices was based on the obvious eliminations that would result from centralization. By providing an internal organization of a single auditing office as indicated above, there would be added savings of two kinds:

1. Those which would result from enabling each office to adopt for itself a kind of mechanical and office equipment best suited to its purpose; and
2. Those which would result from enabling the central office to relieve many of the other offices from administrative examinations now required, or at least regularly made.

As a matter of fact, officers are gradually recognizing the need for such an organization. A large part of the transportation claims are now being settled in the office of a single auditor without regard to the department organization in which these claims have arisen. The Pension Office is another illustration of a specialized agency for the audit of pension payments. A part of its organization is devoted to establishing the right of an applicant to receive a pension. But outside of this work, which results in the placing of the names of pensioners on the rolls, the other functions of the office have to do with the making of disbursements and with the audit of the accounts current of the disbursing officer. Within each of the departmental auditors' offices there is also found a recognition of the need for classification. For example, the office

¹ Report on the accounting offices of the Treasury, with recommendations for the consolidation of the six auditors' offices in one, submitted to the President Nov. 17, 1911, approved by the President, and transmitted to Congress by special message Apr. 4, 1912 (H. Doc. No. 670, 62d Cong., 2d sess., p. 399).

of the auditor for the Treasury Department is organized as follows:

Auditor for the Treasury Department:

Office proper of the auditor.

Law clerk.

Rate section.

Customs Division.

Liquidating section.

Other.

Internal-Revenue Division.

Mails.

Other.

Public Debt Division.

Files.

Other.

Miscellaneous Division.

In this office it is found that a large part of the time of auditors is devoted to the audit of revenues. The organization suggested is one in which there would be an office for the audit of revenues and receipts as distinct from the audit of disbursements.

Another example is found in the office of the Auditor for the Post Office Department. The organization of this office is as follows:

Auditor for the Post Office Department:

General administration.

Office proper of the auditor.

Assistant and chief clerk.

Law clerk.

Rate section.

Expert accountant.

Division of Postmaster's Accounts.

Office proper of chief of division.

Assistant.

Voucher section.

"Late" section.

Division of Warrant Payments.

Office proper of chief of division.

Tabulating and bookkeeping section.

Division of Money-Order Auditing.

Office proper of chief of division.

Auditing section.

Miscellaneous section.

Division of Money-Order Accounting.

Office proper of chief of division.

"Round Table" section.

"Office" section.

From this it will be seen that there are four distinct classes of auditors provided for by organization.

Such a subdivision in organization for auditing would also adapt itself to the administrative work in the several departments having

to do with the making of requisitions, the issuing of orders, the verification of receipts of stores, materials, equipment, etc., the preparation and certification of vouchers; that is, by promulgating an order that would require that separate orders, invoices, and vouchers should be prepared for each different class of accounts represented in the organization of the central auditing office, the accounting work in the department as well as the work in the auditing office would be facilitated. Such a classification would also fit in the classification and analysis of revenue and expenditure accounts kept in the several departments for purposes of current administrative control over cost of work in progress, purchases, stores, etc.

As has been said, the Division of Legal Advice and the Division of Auditing would be established by transfer of the offices of the Comptroller of the Treasury and the six auditors from the Treasury Department. The other divisions which are suggested for a central bureau of administrative control under the Executive are those having to do with problems of standardization, accounting, reporting, statistics, budget making, and independent inspection.

REASONS FOR RECOMMENDING A CENTRAL DIVISION OF STANDARDIZATION.

As has been said, the reason suggested for an independent Division of Standardization, Accounting, Reporting, and Statistics is that these are all correlated subjects and, as a matter of coordination of work, should be brought under a single administrative head. Without some organization which will assume control over the subject of standardization of contract forms, standardization of specifications, standardization of price lists and catalogues to be used in making requisitions and issuing orders for purchases, without an organization for establishing standards to be used in the making of reports as a basis for judgment with respect to the economy and efficiency of results obtained, each of the several operating divisions of the service will develop these essential factors along its own lines. Instead of laying the foundation for judgment by standards that are uniform, there will be the same confusion and lack of systematic consideration as at present obtains. There can be no doubt that some organization of this kind should be provided. In the opinion of the commission it should be organized under the Chief Executive instead of being organized in any one of the several departments. The establishing of standards as a first step toward Executive control belongs very properly in a central bureau of administration. The first step toward the organization of such a section would be to transfer the work of the General Supply Committee and the work of the Surety Bonds Division from the Department of the Treasury.

REASONS FOR RECOMMENDING A CENTRAL ACCOUNTING AND REPORTING DIVISION.

The reasons for recommending the establishment of a central independent accounting division as a part of the bureau of central administrative control would seem to be obvious. The need for such an organization is emphasized by the kind of accounting and reporting which has been developed under present law. From the beginning the Department of the Treasury has had the power to develop an efficient accounting and reporting service for the Government as a whole. But the primary interest of the Department of the Treasury has been that of administration over funds and determining the fidelity of custodians of money. It has not had any particular interest in knowing the man-day cost of operating a mess, or the mule-day cost of operating a corral, or of the cement-yard cost of lining a tunnel. Although within the Treasury Department there have been a number of operative services, such as public buildings, life saving, public health, etc., the predominant interest has been such that for these services there have never been any forms of records or reports which would regularly bring to the attention of executive officers facts necessary to exercise judgment about the economy and efficiency of management. Notwithstanding the fact that under section 5 of the Dockery Act it was made the duty of the Comptroller of the Treasury, under the direction of the Secretary of the Treasury, to "prescribe the forms of keeping and rendering all public accounts, except those relating to postal revenues and expenditures," this prescription has not been followed. Until within the last two years practically no attempt was made to do anything except to take cognizance of the form of accounting between the Treasury and the disbursing officer in his fiscal relations. Similar results have been experienced in large corporations where originally the accounting was organized under the treasury. This has caused them to establish central independent offices of accounting and auditing control and to place at the head of this work an independent comptroller, who reports currently to the President and annually to the board. In the opinion of the commission, the only way to develop a system of controlling accounts through which a complete, accurate, and prompt statement of facts may be made available with respect to every subject in which the Executive may be interested is to have such a system evolved under the executive officer who is responsible for the manner in which the business is done.

REASON FOR RECOMMENDING A CENTRAL DIVISION OF STATISTICS AND BUDGET MAKING.

The reason for suggesting a division in a central bureau of administrative control which would have charge of the assembling of statis-

tics and preparation of the budget is that the Division of Accounting and Reporting would be primarily interested in the development of information through accounts, and in making only such information available as may be reported from accounts. The data which may be furnished through accounts must necessarily be financial, or capable of being stated in terms of dollars and cents. In other words, accounts are based on the classification of facts which may be represented in terms of a common denominator, and that common denominator indicated by the dollar sign. Both the accounts kept and the statistics collected should bear a direct relation to the units or standards established as a basis for administrative judgment, but some organic means must be provided for bringing them together and reducing them to a basis for comparison. The accounts themselves mean very little without interpretation. The statistics are the necessary complement. Such a division is also needed to perform the function of bringing together the necessary information for preparing the summaries and supporting documents to be submitted with the budget. That is to say, if the President is to assume responsibility for preparing and laying before Congress a definite, concrete proposal in an understandable form at the beginning of each session, such proposal should be formulated in a central office which is responsible directly to the President and not under any one department.¹

The need for providing central accounting and control, as well as for an agency through which statistical information may be currently developed, is forcibly illustrated in the experience of the President in trying to get together the information necessary to submit a budget. As is set forth in the report of the commission on "The Need for a National Budget,"² it is thought that the least information which should be made available to the Executive as well as to Congress is the following:

1. Summary financial statements which will show—
 - (a) The current fiscal condition.
 - (b) The condition of appropriations, special funds, trust funds, sinking fund, etc.
 - (c) Government operations in terms of receipts, expenditures, and surplus or deficit.
 - (d) The present condition of the surplus as well as the effect on the surplus of the estimate submitted.
2. Summaries setting forth the results of Government contracting and purchasing relations.
3. Summaries of estimates setting forth:
 - (a) The estimated revenues and borrowings.
 - (b) The estimated expenditures and date of payments.

¹ Paper read by chairman of the commission on "The budget as a means for locating responsibility": *Proceedings of the Academy of Political Science of New York*, October, 1912.

² H. Doc. 854, 62d Cong., 2d sess.

3. Summary of estimates setting forth—Continued.

- (c) Such analyses of estimates as are necessary to the consideration of questions of policy pertaining to the next year's financing.
4. A consolidated financial report for the Government as a whole which would be in the form of supporting schedules of details to the summaries submitted in the budget.
 5. A Book of Estimates setting forth for each organization unit a detail classification of expenditures for each kind of work done, as well as detail estimates based on the judgment of officers as to the future needs of each service.

In preparing the report above referred to, the question as to what would be the minimum amount of information required was not only gone into with the President and administrative officers, but was considered at length by a board of consulting experts. The conclusion was reached, unanimously, that less information than would be called for by the foregoing outline would leave the officer who is responsible for judgment with respect to future plans seriously handicapped; in fact, would leave him without the facts necessary to a well-considered conclusion.

Following the submission of this report, the President, on July 10 last, issued a letter to heads of departments and establishments, as follows:

It is my desire to send to Congress at the same time that the Book of Estimates for the fiscal year 1914 is presented by the Secretary of the Treasury a budget along the lines set forth in my message to Congress of June 27 last.

In order that this may be accomplished, it will be necessary for the head of each executive department and other Government establishments to prepare two sets of estimates and summaries of estimates—one in accordance with the present practice and one substantially in accordance with the forms contained in the report of the Commission on Economy and Efficiency, which was sent to Congress with my message.

It will be necessary also for the head of each executive department and other Government establishment to depute some officer whose duty it shall be to see that the estimates and summaries of estimates for the year 1914 are prepared in the form referred to and are transmitted to the White House at the same time the official estimates are transmitted for my consideration before being sent to the Treasury. I request that you send to me the name of the officer you appoint for this purpose and that such person so designated be instructed to confer with the Commission on Economy and Efficiency with respect to the manner of preparing and reporting the information desired.

A copy of the form on which these estimates are to be prepared, with the necessary instructions, may be obtained on application of your representative at the office of the commission.

Furthermore, some of the departments understanding that the information might be required, had undertaken to prepare for it by getting the work under way before the letter of the President was issued. This letter was in the nature of a call for all of the information which was required by the special message which was sent to Congress on June 27th, and which in itself showed the requirements as above outlined. The matter was also taken up with the Cabinet

and by the Cabinet was taken up with heads of bureaus, urging the necessity for fullest cooperation in the matter. Notwithstanding this early beginning, a large part of the information called for did not reach the White House until the middle of December.

The reasons for this delay may be fully appreciated when it is said that the records and reports of the Government as at present kept and made do not provide for furnishing a complete statement of facts on any of the subjects listed, the result being that it was necessary for the commission to prepare special forms on which each of the departments and services were asked to report the information requested. In other words, practically all of the information which was thought to be necessary to the preparation of the budget had to be prepared as a result of special requests.

What was involved may be more concretely shown by reference to the requests issued for a statement of facts which would set forth the condition of appropriations as of June 30, 1911, and June 30, 1912. The hypothesis or theory on which the forms requesting information were drawn was that each act of appropriation carries with it the following authorities:

1. An authority and duty to allot all general or lump-fund appropriations.
2. An authority to incur liabilities.
3. An authority to draw and approve vouchers for payment.
4. An authority to advance money from the Treasury to disbursing officers under certain appropriations.
5. An authority to make direct settlements at the Treasury under certain other appropriations.
6. An authority to disbursing officers to draw checks and to make payment of claims which had been approved by heads of departments.

The need for having exact information with respect to each of these authorities may be understood when it is said that officers are limited in each of their authorities to the amount of each appropriation, and furthermore, in each instance, it is a misdemeanor to extend their authority in acting under the appropriation.

Notwithstanding this very evident necessity for complete, accurate, and prompt information with respect to appropriations, and notwithstanding the fact that the subject of appropriations is the only one concerning which accounts are kept, it was found that few offices of the Government have made provision for giving information with respect to each of the authorities enumerated. In a few offices accounts are kept from which all the balances are exactly shown. In some only a memorandum is kept of the cash which has been advanced from the Treasury.

Under these circumstances, and considering the great variety of methods employed, the commission in preparing its form which called for all of this information about appropriations accom-

panied it with an instruction that all of the columns should be filled in; that in so far as accounts were kept the results should be stated from the accounts; that in so far as accounts were not kept and the cost of the work necessary to obtain exact information would be prohibitive, the balances should be estimated as of the dates called for. The reports received by the commission are the first reports that have ever been made, the aim of which is to get a complete statement of the status of appropriations as of a particular date. These returns are partly correct and partly a guess. They have been used in the budget statement (No. 2) which is submitted to Congress by the President as the best information that could be obtained on the subject of the condition of appropriations as of July 30, 1912, within the five months during which the work of collecting budget data was in progress.¹

As has been said, the methods which were employed for getting information on all the subjects which have been listed above as covering the minimum requirements for budget making were similar to the method which is above described. This must necessarily continue to be the result so long as no central agency is provided to the Government for regularly getting together and making available data of this kind. Furthermore, it may be said that when such a central agency is provided and adequately manned and equipped all of this information which was got together, partly through the accounts and partly through guesses of employees, in December should be available as an accurate statement of fact in July, thereby giving to the President and other executive officers four months within which to consider the proposals which would be sent to Congress.

THE REASON FOR SUGGESTING A DIVISION OF INDEPENDENT INSPECTION.

The reason for suggesting the organization of a division for independent inspection and tests is similar to that which had already been urged for the transfer of the auditing service from the Treasury to the Central Bureau of Administrative Control answerable directly to the President. In a broad organization, such as that of the Government, it goes without saying that an executive officer can not keep in personal contact with every part of the business for which he is responsible. In fact, as his jurisdiction extends it becomes more difficult for him to come in contact with any considerable part of the work in hand. In order that he may know what is going on and obtain a basis for judgment in the settling of questions of policy, or for giving direction, the Executive requires inspectors who

¹ Paper by the chairman of the commission, read before the American Political Science Association, Boston, Dec. 28, 1912, on "How we have been getting along without a budget."

may serve the purpose of eyes. It is through inspectors that he must obtain an independent first-hand knowledge of what is going on. The "account" and the "report" rendered by the department must be based on what the person in charge of work says he is doing. In other words, the inspector is the one on whom the administrator must depend for verifying the accuracy of, or enlarging on, the statements of fact which are submitted to him by his subordinates. As a matter of central administration, it is therefore suggested that a division of independent inspection and tests be established which would enable the comptroller, or head of the Bureau of Administrative Control, to make tests with respect to any class of facts concerning which he may desire to have first-hand knowledge. This would include the inspection and testing of materials and supplies purchased, inspection and testing of construction in progress, the taking of inventories on reported balances of stock, cash on hand, etc. A few persons thus employed as independent inspectors and stock takers will be the means of establishing discipline and enforcing Executive control over a very widely scattered and complex service.

CONCLUSIONS SUPPORTED BY EXPERIENCE OF OTHER NATIONS.

By those who may take issue with the conclusions of the commission in this respect it may be urged that the Bureau of Administrative Control logically belongs in the Treasury and that this conclusion is based on the experience of nations such as Great Britain. While at first blush such a suggestion seems to carry with it the authority of experience, it does not bear analysis. In fact, the experience of Great Britain and of other parliamentary countries supports the conclusions of the commission as above outlined. In Great Britain the prime minister is the effective head of the administration. He is also, with rare exceptions, first lord of the treasury. The prime minister of England, therefore, has built up in the bureaus and divisions of the treasury an organization for doing practically all the work which is here suggested for the President as Chief Executive. Furthermore, it is within the treasury of Great Britain that the civil lists are established and the work carried on which corresponds to the work above outlined in relation to the recommendation of the commission that there should be a central "bureau of personnel." As one goes into the history of parliamentary governments, it is found that practically all of their experience supports the recommendations of the commission—that the executive head should be provided with an independent organization for exercising control both over the subject of the efficiency of the personnel and over the character of the results obtained in the several departments.

In addition to the reasons already given, the mere fact that every four years a new Chief Executive must be elected would seem to be adequate reason for the development and maintenance of an expert service with a technique of control that will enable the newly elected President to obtain the information essential to management. Without such an organization the Government must continue to develop along the lines that it has followed in the past, viz, lines of congressional control, and isolated, independently functioning, bureaucratic administration, with all of its frictions, its jealousies, its handicaps, its wastes, its lack of responsibility for work undertaken and for the efficiency of results obtained. Even if the personnel of Congress were relatively stable and such expert knowledge of administrative requirements as is essential to intelligent direction might be developed in the membership of committees, still the only control that could be exercised under our Constitution would be through legislation and through appropriations. There is no construction of our fundamental law which admits of a member of a committee of Congress, or of Congress itself, assuming executive functions. The result is that at best Congress can not do more than develop around itself a corps of clerical experts who, once a year, may inform Members with respect to the doings of departments, and this information can not be conveyed to Congress until at least six months after the happening of events to be controlled. It is then too late for any action to be taken except that which looks toward the future. Unless the executive branch is provided with the means for efficient direction and control over current business the management of public affairs must become increasingly incompetent and wasteful as the business of the Government expands and expenditures mount up each year by added millions.

APPENDIX 3.

REPORT CONTAINING RECOMMENDATIONS OF OFFICERS OF THE SEVERAL DEPARTMENTS FOR CHANGES IN LAW AFFECTING THE ORGANIZATION, WORK, PERSONNEL, AND BUSINESS METHODS OF THE GOVERNMENT, PREPARED IN RESPONSE TO SPECIAL INQUIRY OF THE PRESIDENT.

TABLE OF CONTENTS.

	Page.
Changes in law thought to be desirable relating to organizations.....	212
Changes in law thought to be desirable relating to work.....	230
Changes in law thought to be desirable relating to unclassified civil service.....	261
Changes in law thought to be desirable relating to the present classification of the civil service.....	265
Changes in law thought to be desirable relating to the examination of applicants.....	274
Changes in law thought to be desirable relating to the making of appointments.....	277
Changes in law thought to be desirable relating to discipline of employees.....	280
Changes in law thought to be desirable relating to fidelity of employees.....	281
Changes in law thought to be desirable relating to promoting individual efficiency.....	288
Changes in law thought to be desirable relating to the making of promotions.....	284
Changes in law thought to be desirable relating to granting of transfers.....	287
Changes in law thought to be desirable relating to the making of details.....	290
Changes in law thought to be desirable relating to salaries paid.....	291
Changes in law thought to be desirable relating to retirement.....	298
Changes in law thought to be desirable relating to the granting of annual and sick leave.....	302
Changes in law thought to be desirable relating to other subjects concerning personnel and working conditions.....	305
Changes in law thought to be desirable relating to the central purchase of supplies.....	310
Changes in law thought to be desirable relating to departmental contracting and purchasing.....	317
Changes in law thought to be desirable relating to making payments on pay rolls, vouchers, claims, etc.....	322
Changes in law thought to be desirable relating to expenditures for travel and subsistence.....	325
Changes in law thought to be desirable relating to examination and auditing of pay rolls, vouchers, and claims.....	329
Opinions pertaining to the certification at present required on travel and other vouchers, known as the jurat.....	331

APPENDIX 3.

Report containing Recommendations of Officers of the Several Departments for Changes in Law Affecting the Organization, Work, Personnel, and Business Methods of the Government.

WASHINGTON, D. C., *January 9, 1913.*

The PRESIDENT: For your information, we are transmitting a digest of the recommendations of officers of the several departments and establishments for changes in law pertaining to the organization, work, personnel, and business methods of the Government.

INTRODUCTORY NOTE.

The digest of recommendations hereto attached was prepared by the commission from returns made by the several officers of the Government in response to a letter of the President, under date of November 1, 1912, which follows:

DEAR MR. SECRETARY: One of the essential features of the budget which I am planning to submit to Congress next December is a summary of changes in laws which are thought to be desirable with a view to increasing the economy and efficiency with which the business of the Government may be transacted. I also have in mind preparing a special message, in which, among other things, I desire to call attention to the need for changes to be made in the form of and conditions attached to appropriations.

I am asking therefore that you prepare and send to me before November 15 such constructive suggestions as the officers of your department may wish to have submitted for the consideration of Congress, to the end that they may be relieved of any of the restrictions or annoyances which in the past have stood in the way of obtaining the best results.

I request that you send to me such parts of your annual report, as well as such parts of reports of other executive officers under your jurisdiction as contain critical or constructive suggestions or recommendations, since it is my desire to have these views considered by the Cabinet before they are published.

Very sincerely, yours,

WM. H. TAFT.

NOVEMBER 1, 1912.

In order that each officer might have before him a common list of points to be covered, the commission was asked to prepare a questionnaire to supplement the general request of the President. The form of the memorandum sent out is shown below:

I. Changes in statute law:

1. What changes in law relating to the organization of your department or establishment do you think desirable?
2. What further legal provisions, if any, should be enacted for the benefit of the bureau, office, or other subdivision of the work for which you are responsible?

I. Changes in statute law—Continued.

3. What changes in law pertaining to the personnel of the service do you think desirable, and particularly in relation to—
 - a.* Unclassified civil service.
 - b.* The present classification of the civil service.
 - c.* Examination of applicants.
 - d.* The making of appointments.
 - e.* Discipline of employees.
 - f.* Fidelity of employees.
 - g.* Promoting individual efficiency.
 - h.* The making of promotions.
 - i.* Granting of transfers.
 - j.* The making of details.
 - k.* Salaries paid.
 - l.* Retirement.
 - m.* The granting of annual and sick leave.
 - n.* Other subjects relating to personnel and working conditions.
4. What changes in law do you think desirable pertaining to the following subjects:
 - a.* The central purchase of supplies.
 - b.* Departmental contracting and purchasing.
 - c.* Making payments on pay rolls, vouchers, claims, etc.
 - d.* Expenditures for travel and subsistence.
 - e.* Examination and audit of pay rolls, vouchers, and claims.
5. In your opinion, does the certification at present required on travel and other vouchers, known as the "jurat," cause an unnecessary annoyance to the service which should be eliminated?

II. Changes in form and conditions attached to appropriations:

1. What appropriations affecting your work should be "lump sum" and what should be "detailed"?
2. If Congress should make lump-sum appropriations for each general class of work and should pass a law requiring that each lump-sum appropriation should be definitely allotted by the head of each department for each subdivision of work to be done before liabilities are incurred or expenditures are made, would this, in your opinion—
 - a.* Give to the head of the department the power to exercise discretion in the use of funds such as is necessary in order to enable the officer to transact the business of the Government more efficiently and economically?
 - b.* Better correlate the work of the department by requiring the heads of bureaus and subdivisions to obtain the approval of the head of the department or establishment on allotments?
 - c.* Better provide for the location of responsibility for inefficiency and waste, as well as for giving credit to officers who are efficient?
 - d.* Enable officers to lay before Congress a better account of stewardship and better information with respect to the needs of the service than are at present provided under detailed appropriations?
3. If you think changes should be made in the conditions attached to appropriations, specify exactly what, in your opinion, these changes should be.

II. Changes in form and conditions attached to appropriations—Continued.

4. Should appropriations authorizing payment of specified salaries be considered as the maximum to be paid, thereby enabling the executive officer to obtain employees at a less salary, if he may think desirable?
5. Do you think it desirable to have the salaries for each bureau or other general organization unit, for 1914, appropriated in a lump sum, with discretion in the President to reclassify and regrade the service within the year for which the appropriation is made?

The digest which is attached covers only the recommendations made with respect to the first general subject, namely, changes in law as distinguished from the second part of the questionnaire which dealt with the changes in form and conditions attached to appropriations. The digest covering the second subject referred to will be submitted later.

Respectfully submitted.

FREDERICK A. CLEVELAND,
W. W. WARWICK,
M. O. CHANCE,
Commissioners.

ANSWERS TO QUESTION 1.

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO
ORGANIZATIONS.

STATE DEPARTMENT.

For the general administration:

With reference to the department, none.

For the Diplomatic Service:

With reference to the Diplomatic Service, it is very desirable that the law should be changed so as to cause appointments as secretaries in the Diplomatic Service to be made to grades rather than to places, so that officers of different grades of competency and experience may be employed where they are needed without change in compensation, and without a recommission and renomination to the Senate each time a change of post is made. With such a classification, new appointments and nominations to the Senate would be needed only upon a change in grade. (See H. R. 20044, 62d Cong., 2d sess.)

For the Consular Service:

With reference to the Consular Service, it is very desirable that the law should be changed so as to cause consular appointments to be made to grades rather than to stated places, so that officers of different grades of competency and experience may be employed where they are needed without change in compensation, and that offices which have become unnecessary may be closed and other offices established in other places where consulates are necessary without the delay incident to congressional action.

For the miscellaneous: (No comment.)

TREASURY DEPARTMENT.

Office of the Secretary—Division of Mail and Files: None.

Office of Comptroller of the Treasury:

I think it desirable that the office of the Comptroller of the Treasury be made independent and report directly to Congress.

Division of Public Moneys:

a. Certified checks should be made acceptable in payment of any and all dues to the Government under regulations prescribed by the department. They are now limited to duties on imports and to internal taxes.

b. Sections 3646 and 3647, Revised Statutes United States, as reenacted and amended by the act of February 23, 1909, should be further amended by a provision that when the lost, stolen, or destroyed check does not exceed in amount the sum of \$5, no bond of indemnity shall be required.

Office of Commissioner of Internal Revenue:

The importance to the General Government of the Bureau of Internal Revenue has increased considerably in the last few years, and it seems clear that its importance will still further greatly increase in the near future. The

general internal-revenue system is, from a collection standpoint, a most admirable one. Its greatest defect is the lack of continuity of interpretation and enforcement of laws. There is no question but that the difference between a loose enforcement of the internal-revenue laws and a strict enforcement of the internal-revenue laws is reflected by a loss or gain to the Government of many millions of dollars a year. Enormous amounts of revenue are dependent upon the personal construction and ideas of the Commissioner of Internal Revenue. In the very nature of things the judgment of the head of this bureau must be final so far as administrative officers are concerned. It would appear to be of considerable advantage that instead of a Commissioner of Internal Revenue there should be an Internal Revenue Commission, consisting of not fewer than three members, the members of which, if not appointed to serve during good behavior, should at least be appointed for a considerable period of time, the termination of service being at different dates, so that consistency of ruling would be insured. Furthermore, internal-revenue cases could be tried in the subordinate United States courts as at present in order not to inconvenience parties interested, but all appeals, instead of being to the different circuit courts of appeals, should be sent to one court, and it is suggested the present Court of Customs Appeals in Washington could easily handle both classes of work. The office of the Solicitor of Internal Revenue and the law division of the bureau should be strengthened, so that the legal questions involved should have the attention deserved. By reason of the fact that internal-revenue cases are now handled by different district attorneys throughout the United States, who also attend to appeals, there is a remarkable conflict of opinion in the various circuit courts of appeal, with loss to the Government resulting therefrom of enormous amounts of money and loss to the business world on account of the lack of certainty with respect to the tax liability that is very much greater.

Office of Director of the Mint:

An important change in the mint organization was accomplished in the act making appropriations for the legislative, executive, and judicial expenses of the Government for the fiscal year ended June 30, 1913. No further changes in organization are desired.

For the office of Supervising Architect:

This office is not in position at this time to suggest any changes its organization, including its field force, other than as shown in the estimates for appropriations for the fiscal year 1914.

For the office of general superintendent:

Repeal so much of section 4249, Revised Statutes, as provides "that all life-saving stations hereafter erected shall be erected under the supervision of two captains of the Revenue Service, to be designated by the Secretary of the Treasury and to be under his direction."

For the Division of Accounts:

The act approved August 24, 1912, providing for the sundry civil expenses, authorized the President to reorganize the Customs Service and to reduce the expenses of maintaining such service to \$10,150,000 and provided that this reorganization should be the organization of the Customs Service for 1914. and, until otherwise directed by Congress, the permanent organization of the Customs Service. This legislation, although contingent upon the reduction of the expenses of the service to the sum mentioned, which will be difficult to accomplish, will result in the much-needed reorganization of the Customs Service.

Additional legislation is, however, most urgently needed in respect to the revision of laws relating to the customs administration.

Statutes affecting customs administration are now being carried upon the statute books, forming parts of various acts dating back as far as 1799. Many of these statutes have been repealed either directly or by implication, in whole or in part, by subsequent legislation. This condition results in considerable misunderstanding on the part of commercial interests as to what are the existing requirements of the customs-revenue statutes. Many existing statutes no longer meet the changed conditions of commerce, many impose conditions and restrictions which under present conditions are not necessary or desirable and interfere with the course of commerce at this time and with the orderly administration of the Customs Service. On the other hand, the increase of commerce and of the volume of business transacted by the Customs Service, as well as new conditions of comparatively recent origin, call for the enactment of new statutes to meet them. The statutes relating to the customs revenue should therefore be revised and codified in order to meet the present conditions and course of commerce and the increased volume of business transacted by the Customs Service.

For the office of the Register of the Treasury:

I would recommend that the Assistant Register of the Treasury be placed in the classified service with all of his present powers. This change would result in having at all times an experienced employee with whom a new Register of the Treasury could consult and upon whose knowledge of the office he could rely.

For the office of Auditor for War Department:

This office was reorganized, with a view to more efficient and economical administration, July 1, 1911, in accordance with the report of your Committee on Economy and Efficiency in the Treasury Department, the recommendations of which were followed by Congress in making appropriations for this office in the legislative, executive, and judicial appropriation act for the year 1912, and also in the appropriation for the current fiscal year.

For the office of Auditor for Navy Department:

There are no changes in law pertaining to the organization of this office which it is deemed advisable to suggest. The reorganization of this office which was effected July 1, 1911, with the approval and recommendation of the Treasury Departmental Committee on Economy and Efficiency, has worked very satisfactorily, and has accomplished the end desired, viz, that the work of the office be brought up to date.

NAVY DEPARTMENT.

For the office of the Secretary and heads of bureaus:

1. The four aids should be legalized (Annual Report of the Secretary, p. 4).
2. A council of national defenses should be established by law (Annual Report of the Secretary, p. 5).
3. The Bureau of Equipment should be abolished and its duties distributed to the other bureaus (Annual Report of the Secretary, pp. 5 and 6; also Annual Report of the Paymaster General, p. 22).
4. A national naval reserve should be formed (Annual Report of the Secretary, p. 61; also Annual Report of the Chief of the Bureau of Navigation, p. 17).
5. Plans for consolidating the activities of the Naval Observatory and Hydrographic Office are now under consideration (Annual Report of the Secretary, p. 61).

For the office of the Secretary and heads of bureaus—Continued.

6. Examining and retiring boards should be consolidated (Annual Report of the Secretary, p. 61).
7. The branch office of the Hydrographic Office at Port Townsend, Wash., should be moved to Seattle and a coordinate branch of the same established at Tacoma. A branch office should be established at Los Angeles (Annual Report of the Chief of the Bureau of Navigation, p. 24).
8. The marine rifle range at Winthrop, Md., should be removed to some other site where it will not interfere with the conduct of important public work (Annual Report of the Chief of the Bureau of Ordnance, p. 4).

For the Assistant Secretary of the Navy:

For the Marine Corps.—The organization of the Quartermaster's Department should be increased by one major and two captains, as recommended in paragraph 30 of my annual report dated August 1, 1912, covering the operations of the Quartermaster's Department, United States Marine corps, for the fiscal year ending June 30, 1912.

(a) That the authorized strength of the enlisted personnel of the Marine Corps from year to year be based upon the authorized strength of the enlisted personnel of the Navy. In view of the duties which the Marine Corps is called upon to perform in connection with the Navy, the proportion recommended for the enlisted personnel of the Marine Corps is 25 per cent of that of the Navy.

(b) That the commissioned personnel of the Marine Corps be based upon the authorized number of the enlisted personnel of the Marine Corps, in the proportion of 45 officers in the various grades of the line and staff combined to each 1,000 men; the present proportion (slightly less than 30 to the 1,000), being entirely inadequate for the proper performance of the duties incident to the service.

(c) That the number of officers of the staff departments be fixed at $7\frac{1}{2}$ per cent of the total number of officers of the Marine Corps.

For the Division of Personnel:

For the Judge Advocate General.—The following legislation has heretofore been recommended by the department and is now pending before Congress: "To amend an act entitled 'An act to promote the administration of justice in the Navy,' etc. (S., 3646); passed Senate January 28, 1912, and pending before House Committee on Naval Affairs. To authorize destruction of deck court records (S., 1724); passed Senate May 29, 1911; reported in House May 15, 1912. To simplify procedure of examining and retiring boards (S., 3643); passed Senate January 8, 1912; no action in House. To authorize boards of inquests to administer oaths (S., 3642); introduced in Senate December 11, 1911.

For the Bureau of Medicine and Surgery.—The abandonment of the Navy Hospital, Las Animas. Fleet surgeons should not be medical officers of the ship.

For the Division of Material:

For the Bureau of Yards and Docks.—None.

For the Bureau of Ordnance.—No recommendation.

For the Bureau of Construction and Repair.—None.

For the Bureau of Steam Engineering:

Permanent abolishment of the Bureau of Equipment, and the consequent permanent consolidation of the duties, funds, and the clerical force of that bureau with the duties, funds, and clerical force of the several bureaus along

the lines of the present temporary assignment. Change the title of this bureau from "Bureau of Steam Engineering" to "Bureau of Engineering." Combine all appropriations and allotments made for the use of the bureau, except "Increase of the Navy" and "Salaries," into one appropriation, and change the title of the appropriation from "Steam machinery" to "Engineering."

9. The establishment of a separate dental reserve corps would be of advantage (Annual Report of the Surgeon General, p. 13).
10. The establishment of the grade of chief pharmacist will be of advantage to the service (Annual Report of the Surgeon General, p. 13).
11. That steps be taken toward the ultimate abandonment of Las Animas as a naval hospital (Annual Report of the Surgeon General, p. 14).
12. It is necessary to create a permanent branch of general storekeepers' yeomen (Annual Report of the Paymaster General, pp. 6 and 7).
13. It is recommended that legislation be enacted by means of which an additional paymaster may be placed upon every large ship (Annual Report of the Paymaster General, p. 19).
14. The proportion of officers to men should be increased and it is recommended that during the coming year an increase of 49 officers and 800 enlisted men be made (Annual Report of the Major General Commandant of the Marine Corps, p. 1).
15. A bill providing for increased flag rank should be passed. For the proper administration of the fleet, admirals and vice admirals are necessary. A battle fleet should be commanded by an admiral; vice admirals should command squadrons; rear admirals should command divisions. At present the fleet is commanded by a rear admiral with four other rear admirals under his orders (Annual Report of the Secretary, pp. 49 and 49).
16. A permanent corps of paymaster's clerks with warrant rank should be established (Annual Report of the Chief of the Bureau of Navigation, p. 7).

INDEPENDENT ESTABLISHMENTS.

Isthmian Canal Commission.

The following provision was submitted to the Appropriation Committee of the House of Representatives for incorporation in the sundry civil appropriation act for the fiscal year 1914:

"The consolidation of the functions of receiving, disbursing, and accounting for the funds of the Canal Zone government and the Panama Railroad operations on the Isthmus with the funds appropriated for the Panama Canal is authorized in so far as may be practicable: *Provided*, That separate accounts shall be kept of the transactions under each fund, and all accounts shall be audited and settled in such manner and under such regulations as may be prescribed by or with the authority of the President, and the bonds of officers and employees responsible for the correctness of accounts or for the receipt, safekeeping, or disbursement of funds or property by virtue of the offices or positions held by them given in such cases and in such penal sums as may be required by the regulations prescribed by or with the authority of the President shall be conditioned for the faithful discharge of all duties and trusts imposed upon them either by law or by such regulations."

The Panama Canal act authorizes the establishment of numerous business enterprises, and provides that the moneys expended in the conduct of such enterprises may be reinvested without being covered into the Treasury. It also requires that the net profits of the business shall be covered into the Treasury annually. Authority is given for conducting these business enter-

prises either through the Panama Railroad or directly out of the funds appropriated by Congress. The Canal organization will also have to operate the railroad and for some time will collect and have authority to disburse local revenues.

At the present time there is one method of procedure in handling the funds of the Panama Railroad. There is another method of auditing the funds of the Canal Zone government. The vouchers and pay rolls covering payments from funds appropriated by Congress for the construction of the canal are handled in accordance with one method in the Washington office and by a different method on the Isthmus of Panama.

It is desired to consolidate the several offices, and the first part of the above provision was submitted for the purpose of obtaining authority for this procedure. The section would give the President authority to prescribe regulations under which all the accounts are to be audited and settled and will enable him to secure uniformity in procedure in handling the different funds in so far as uniformity is desirable. By the adoption of this section necessary elasticity to the methods of procedure will be obtained while the permanent system of handling canal business is being worked out in accordance with the present laws. The last part of the section gives the President authority to specify the particular officers and employees who shall be held responsible for the correctness of accounts and the proper handling of funds and will enable him to fix the exact responsibility of each individual. The responsibilities of officers handling cash should be limited to the safekeeping and proper disposal of the funds coming into their possession, and thus carry to its logical conclusion the provision contained in the last legislative, executive, and judicial appropriation act, limiting the jurisdiction of disbursing officers. This provision accomplishes this without in any way removing the safeguards surrounding the disbursement of public funds, as it enables the President to bond the officers responsible for the correctness of accounts if such course is deemed desirable.

The provisions in regard to the conditions of the bonds that may be required follow the requirements of bonds given by postmasters. The officers handling funds and certifying to the correctness of accounts on the Isthmus will be responsible for the proper disposition of many different classes of funds. Not only will they have control of the funds of the United States Government, Panama Railroad Co., and Canal Zone Government, but they will have under their jurisdiction trust funds of various kinds, money-order funds, postal savings bank funds, amounts deposited to secure the performance of contracts and to cover the cost of material and services to be furnished by the canal authorities.

GOVERNMENT PRINTING OFFICE.

Office of the Public Printer:

The Public Printer should be empowered to transfer the work and equipment of all branch printing offices to the Government Printing Office with the consent of the head of the executive department concerned.

The depository libraries should be designated by act of Congress and should be authorized to select such public documents as they may desire to receive.

CIVIL SERVICE COMMISSION.

The commission is of the opinion that one of the most serious defects of administration under our present form of Government is the lack of continuity in administrative control. At the close of each administration those department heads and assistant heads who have for the preceding four years administered the

work of the Government go out of office and are replaced by men who may have no previous knowledge of Government work and who can not, of necessity, have a knowledge of the controlling reasons underlying the changes in administration brought about by their predecessors. We believe that the routine work of the Government should be organized and systematized on a purely business basis, and that such organization and systematization is wholly consistent with any change in party policy or administration. A knowledge of the vast and complicated machinery of a department can be arrived at only after the closest and most painstaking study pursued through a number of years. The acquisition of the necessary knowledge of the administrative needs of a department is now a great burden upon the head of the department, who is responsible not only for its administration but for the establishment of its policies. It seems to the commission that in order that the head of a department may be free in the formulation and establishment of the policies of his department he should be relieved of the exhaustive study of the machinery of his department necessary for the maintenance of the highest administrative efficiency, and that such study should be placed under an independent branch of the Government directly under the President, as is now being done by the President's Commission on Economy and Efficiency. The investigation work of that commission in respect to the vast field of governmental activities has only begun, and yet it has reported that there is a great need for change in those methods now in operation. This commission believes that this great work of advisory supervision of administrative methods, which is one of those functions now devolving upon the President's Commission on Economy and Efficiency, should be continued and that this commission should be not only clothed with this power of supervision of administrative methods, but all other functions of the President's Commission on Economy and Efficiency, and be granted a sufficient appropriation for the continuation of this great and necessary work. This, in the event that the Commission on Economy and Efficiency shall not be continued.

DEPARTMENT OF JUSTICE.

For the general administration:

For the office proper of the Attorney General.

Hon. Ernest Knaebel: A law should be enacted providing for an additional Assistant Attorney General for the special purpose of performing such administrative functions as the Attorney General may see fit to lay upon him, including the inspection and signing of the general mail, the examination and certification of accounts, vouchers, requisitions, etc., and some general oversight of the needs and service of the department.

I am disposed to think that this would work considerable improvement in administration, while it would undoubtedly aid the Attorney General and relieve the present corps of assistants of many burdens which curtail their efficiency in the litigation with which they have primarily to do.

For the chief clerk and superintendent of buildings.

Hon. W. T. Thompson: Section 178 or 351 of the Revised Statutes should be amended to give authority to the chief clerk of this office to act as solicitor during the absence of the solicitor and assistant solicitor or in case both offices should be vacant.

Mr. O. J. Field: None in mind at present, unless it should be the creation of specific bureaus or divisions, such as a bureau for the Court of Claims, the disbursing clerk's office, etc., similar to the Division of Accounts.

For the superintendent of prisons:

Mr. R. V. LaDow: As you are aware, the law not only for the government of Federal penitentiaries but for the care and custody of United States prisoners

generally is meager, and such as exists is antiquated. There has never been an attempt to codify these laws or to obtain a system of laws for these purposes.

We need a change in the law which will enable the department to obtain suitable places of confinement for prisoners of the class who, after conviction in the States, would be sent to a reformatory instead of to a penitentiary. You submitted one phase of this question to Congress in your last annual report.

A change in the law is desirable with respect to the transfer of insane prisoners from the institutions in which they are confined to the Government Hospital for the Insane for treatment. This question had the consideration of a commission appointed with the approval of the President to examine into the needs of the Government Hospital for the Insane. Upon this commission I represented the department.

Another change in the law that would seem to be desirable is to have provision made in order that prisoners sentenced to confinement for terms of upwards of one year will be sent to a Federal penitentiary instead of being sent to local institutions, as is done in some districts. This question was discussed with you at one time due to the fact that a county jail in Massachusetts was designated by the court as the place of confinement for two prisoners, one of whom was sentenced for 5 years and the other for 15 years.

A change in the good-time law is desirable.

The present law is inconsistent. For example, prisoners sentenced for over 1 year and less than 3 years get 6 days a month; upon a sentence of not less than 3 years and less than 5 years, 7 days for each month; upon a sentence of not less than 5 years and less than 10 years, 8 days for each month; and upon a sentence of 10 years or more, 10 days for each month. It will be seen from this table that not only could a man sentenced for a longer period of time than another get off sooner due to the difference in the good-time allowances, but one of the greatest objections to the present law is that there may be two men working side by side in the prison sentenced to different terms, one of whom gets a greater reduction from his sentence for good conduct than the other.

Under the proposed good-time law all prisoners who have been in the penitentiary the same number of years will be receiving the same rate of good time, regardless of the length of their terms of sentence. For example, a prisoner sentenced for 3 years and a prisoner sentenced for 10 years would get the same deduction during the first year of their respective terms and each would get the same deduction during the second year which they serve, and so on.

Parole: Attention is called to the fact that a bill is at present pending extending the benefits of the parole to life prisoners. The passage of such a law was recommended by the boards of parole, which met with your approval. It is hoped that such a bill may be passed by the present Congress. Attention has been called heretofore by the boards of parole to the advisability of a change in the personnel of the board which would either eliminate from the membership the warden and the physician or that the membership of the board should be so increased by the appointment of two civilian members as to make the warden and the physician in the minority on the board.

The above are concrete examples illustrating the need of additional legislation. There are other cases not cited. In my opinion it would be wise to provide for a commission for the purpose of taking up and giving careful consideration to the entire prison question.

For the Bureau of Investigation:

Mr. A. Bruce Bielaski: No statute specifically providing for the organization of the Bureau or Division of Investigation has ever been enacted, the statutory

authority therefor being confined to the language of the appropriation "Detection and prosecution of crimes," which is included annually in the sundry civil appropriation bill, and in the provision in the legislative bill providing for a Chief of the Division of Investigation. A complete statement with reference to the organization of this division may be found on pages 8, 9, and 10 of the Annual Report of the Attorney General for 1909. The language of the appropriation "Detection and prosecution of crimes" is as follows:

"Detection and prosecution of crimes: For the detection and prosecution of crimes against the United States; the investigation of the official acts, records, and accounts of marshals, attorneys, clerks, and referees of the United States courts and the Territorial courts, and United States commissioners, for which purposes all the official papers, records, and dockets of said officers, without exception, shall be examined by the agents of the Attorney General at any time; for the protection of the person of the President of the United States; for such other investigations regarding official matters under the control of the Department of Justice as may be directed by the Attorney General."

I think it desirable that there should be some legislation definitely establishing this division and fixing its scope, as indicated by the language of the appropriation "Detection and prosecution of crimes," and providing for a supervising special agent, a supervising examiner, a supervising accountant, a chief clerk, and clerical employees, the chief of the division to have authority to designate one of the supervising officers mentioned above as assistant chief of the division, and their compensation to be paid in the manner indicated under II, 4. Persons are now employed who perform the work which belongs to these positions, and the change would not involve the employment of any additional persons therefor.

For the Division of Accounts:

Hon. W. R. Harr: I recommend that the examiners employed in making examinations and investigations of the records, accounts, offices, etc., of officials of United States courts be transferred to the Division of Accounts and that the salaries of such employees be carried in the estimates for said division, together with an amount sufficient to pay their expenses, said amount to be deducted from the estimate for "Detection and prosecution of crimes."

The Division of Accounts and the examiners audit the same accounts—the former in the department and the latter in the field. The consolidation would bring both systems of accounting—field and departmental—together, which would prevent duplication of work, permit of closer relations and exchange of views, and better understanding of each other's work and duties. I believe that upon such consolidation an organization could be effected which would increase the efficiency of both and be much more economical.

The Attorney General could, of course, detail the examiners to the Division of Accounts now, but to make the organization permanent it would be necessary to transfer the estimates as suggested above.

As the Disbursing Office and the Division of Accounts, which heretofore were separate and distinct bureaus, have been brought into close relationship by recent legislation, I recommend these offices be consolidated and the accounts and disbursements handled by one bureau, to be known as the "Bureau of Accounts and Disbursements," somewhat on the order of the Agricultural Department (37 Stat., 293).

Mr. J. H. Mackey: Where it is practicable I think each office or bureau should be appropriated for under a separate subappropriation, depending largely upon the size and importance of the office or bureau and to what extent the character of the work is different from the other offices and bureaus; I have in mind particularly the "Court of Claims Division."

For the disbursing clerk:

Capt. J. J. Glover: In view of the fact that the accounts which are payable by the disbursing clerk are now required to be examined and audited by the Division of Accounts prior to payment, it is believed that the disbursing clerk and the force under him, or a similar force, and the present Division of Accounts should constitute one division or bureau, that division or bureau to be given proper title, indicating briefly the work to be done by the division or bureau.

For the legal offices of the department:

Hon. W. T. Denison: The clerical force of the department should be a single force and should not be subdivided by special appropriations, as, for instance, the Division of Accounts, Solicitor of the Treasury's Office, Solicitor of Commerce and Labor, etc. The existing arrangement is difficult of administration from the point of view of promotion and practically does not work fairly.

Hon. Charles W. Cobb: On July 1, 1911, there was created, as a branch of this office, the Pension Appeals Section, following the discontinuance of the Board of Pension Appeals in the office of the Secretary of the Interior. As a result of the experience during the past year and a half I believe said board should be reestablished, and appropriation therefor has been included in the estimates for appropriations for the fiscal year beginning July 1, 1913, thus to change the organization of my office in that respect, which change, with the reasons therein given, have my approval.

No further particular change in the law relative to the organization of this office seems to me to be necessary. However, a change in the organization is, I believe, most advisable; but this may easily be done as an administrative matter, provided Congress will make appropriation for additional assistant attorneys and provide a generally higher compensation for them. The work of this office has increased during the past two years at a wonderful rate both in the quantity of the work and in its great variety and importance. Causes come here for consideration and determination often involving property of such great value as seldom go to courts, and legal problems of the most difficult and complicated character. During the year ended October, 1912, this office was called upon to consider and determine over 33,000 different matters, involving numerous questions concerning the public lands, Indians and their property and rights, reclamation, land titles, pensions, pending legislation in Congress, matters affecting practice in the Patent Office, and many other and miscellaneous items. It will at once be seen that with the present force of 23 assistant attorneys and two clerks of class 3, who have been pressed into service as assistant attorneys, with salaries of \$1,600 for the two clerks and salaries of the assistant attorneys running from \$2,000 to \$3,000, one-half of the force being \$2,000 and only one at \$3,000, it is practically impossible to meet the volume of the work or to give to it the careful consideration which its importance and the interest of the litigants or parties demand.

Aside from these matters not recorded in the volume of business above referred to, there is handled a large amount of work in the Supreme Court of the District and the court of appeals, wherein the Secretary of the Interior is made defendant, and cases are defended by the Assistant Attorney General for the Department of the Interior, which in itself requires the assistance of members of the force of assistant attorneys, and particularly is this so during the rush period beginning with the opening of the courts in October of each year. The Assistant Attorney General is also constantly called upon to render opinions for the Secretary of the Interior, naturally, on the most difficult problems that come before the department, affecting questions arising in any or all of the bureaus under the supervision of the Secretary of the Interior.

Although the work seems to have naturally increased to an enormous extent, another reason for the increase is that prior to the abolishment of the division system in the office of the Secretary, in 1907, the class of work of the office was comparatively limited: little by little the scope of its work has been increased until it has included all sorts of matters arising under the heads above mentioned, including, indeed, the larger portion of the correspondence that goes out of the department. Notwithstanding all of this increase in the work, there has been no increase whatever in the numbers of the force nor in the salaries. I conclude, therefore, that it is absolutely necessary for the proper reorganization of my office that Congress make appropriation for additional assistant attorneys and for an increase in salaries commensurate with the qualifications of the men required and not employed and of the amount and class of the work performed.

In the estimates of the appropriation for the next fiscal year I have asked for additional attorneys, one at \$2,750, one at \$2,500, and two at \$2,250, and have asked for one increase from \$3,000 to \$3,750. A small increase was asked for last year, but was denied. I believe that the increase asked for in this year's estimates is wholly insufficient to meet the requirements, but I hesitated about asking for more on account of the experience of last year and the fear that it would be useless.

Hon. Charles Earl: No change, except as noted below under I-3. The arrangement whereby the law office attached to a department is a part of the organization of the Department of Justice and the law officer's superior is the Attorney General rather than the head of the department to which the office is attached is correct and should be continued. Work of a legal and advisory nature is essentially unlike work of an executive or administrative sort, and should take its tone from and be assimilated in form and character to the work of the general legal department of the Government. Services of a better quality are more apt to result from this arrangement.

Hon. J. Reuben Clark, jr., Solicitor, Department of State: I have received your letter of November 6 with its inclosures, as also the supplemental memorandum of the chief clerk of November 9 with its inclosure, requesting from me practical suggestions regarding the questions propounded by the President in connection with the work of his Commission on Economy and Efficiency.

After having given the matter very careful consideration, I beg leave to report as follows:

As you are aware, the Solicitor for the Department of State is an officer of your department detailed to the Department of State under a law which provides—

"That the Secretary of State may prescribe duties for * * * the Solicitor, not interfering with his duties as an officer of the Department of Justice." The fact is that all other members of the solicitor's office (Department of State) are members of the Department of State, including the assistant solicitors. The result is that while the solicitor exercises jurisdiction over the force for the purpose purely of conducting the office work, all other matters of administration, including promotions, salaries, and discipline of members of the force, are attended to exclusively by the proper officials of the Department of State. It results from this that the solicitor has little or no occasion to concern himself or become familiar with the problems involved in the questions put by the President in the communication transmitted by you. I therefore regret exceedingly having to say that after very careful reflection I have become convinced that there is nothing of a practical nature which I could suggest for your consideration. I suppose, moreover, that under the circumstances it is possible any suggestions I might have on the matter should be transmitted to

the Secretary of State, since those who work with me are State Department employees. However, the officials of the department have not requested any statement from me, and therefore I have made no suggestions to them.

Hon. Fletcher Maddox, Solicitor of Internal Revenue: Having been absent from the city last week, I have only been able to-day to consider your communication of the 6th instant, transmitting circular from the Efficiency Commission, and to which you request a reply by November 12.

Aside from the duty of rendering opinions to the Commissioner of Internal Revenue, the bulk of the work of this office concerns the business transacted in the Law, Claims, and Corporation Tax Divisions of the Internal Revenue Bureau.

As these divisions are but a part of the organization of the Treasury Department and under the jurisdiction of the commissioner entirely, I do not understand that I am expected to offer suggestions as to changes in the law or conditions affecting that bureau except through him and to be used by him (should he see fit) in any report he may desire to make.

As to this office, consisting of the Solicitor of Internal Revenue and one clerk or private secretary, I have no suggestions as to any change in existing laws or conditions which I feel are of sufficient importance to press upon your attention at this time, at least, not in a limited moment for consideration where the inquiry takes so wide a scope.

DEPARTMENT OF THE INTERIOR.

For the office of the Assistant Attorney General:

On July 1, 1911, there was created, as a branch of this office, the Pension Appeals Section, following the discontinuance of the Board of Pension Appeals in the office of the Secretary of the Interior. As a result of the experience during the past year and a half, I believe said board should be reestablished, and appropriation therefor has been included in the estimates for appropriations for the fiscal year beginning July 1, 1913, thus to change the organization of my office in that respect, which change, with the reasons therein given, have my approval.

No further particular change in the law relative to the organization of this office seems to me to be necessary. However, a change in the organization is, I believe, most advisable; but this may easily be done as an administrative matter provided Congress will make appropriation for additional assistant attorneys and provide a generally higher compensation for them. The work of this office has increased during the past two years at a wonderful rate, both in the quantity of the work and in its great variety and importance. Causes come here for consideration and determination often involving property of such great value as seldom go to courts; and legal problems of the most difficult and complicated character. During the year ended October, 1912, this office was called upon to consider and determine over 33,000 different matters, involving numerous questions concerning the public lands, Indians and their property and rights, reclamation, land titles, pensions, pending legislation in Congress, matters affecting practice in the Patent Office, and many other and miscellaneous items. It will at once be seen that with the present force of 23 assistant attorneys and 2 clerks of class 3, who have been pressed into service as assistant attorneys, with salaries of \$1,600 for the 2 clerks, and salaries of the assistant attorneys running from \$2,000 to \$3,000, one-half of the force being \$2,000 and only 1 at \$3,000, it is practically impossible to meet the volume of the work or to give to it the careful consideration which its importance and the interest of the litigants or parties demands.

Aside from these matters not recorded in the volume of business above referred to, there is handled a large amount of work in the Supreme Court of the District and the Court of Appeals, wherein the Secretary of the Interior is made defendant, and cases are defended by the Assistant Attorney General for the Department of the Interior, which in itself requires the assistance of members of the force of assistant attorneys, and particularly is this so during the rush period beginning with the opening of the courts in October of each year. The Assistant Attorney General is also constantly called upon to render opinions for the Secretary of the Interior, naturally on the most difficult problems that come before the department, affecting questions arising in any or all of the bureaus under the supervision of the Secretary of the Interior.

Although the work seems to have naturally increased to an enormous extent, another reason for the increase is that, prior to the abolishment of the division system in the office of the Secretary, in 1907, the class of work of the office was comparatively limited; little by little the scope of its work has been increased until it has included all sorts of matters arising under the heads above mentioned, including, indeed, the larger portion of the correspondence that goes out of the department. Notwithstanding all of this increase in work, there has been no increase whatever in the numbers of the force nor in the salaries. I conclude, therefore, that it is absolutely necessary for the proper reorganization of my office that Congress make appropriation for additional assistant attorneys and for an increase in salaries commensurate with the qualifications of the men required and employed and of the amount and class of work performed.

In the estimates of the appropriation for the next fiscal year, I have asked for additional attorneys: One at \$2,750, one at \$2,500, and two at \$2,250, and have asked for one increase from \$3,000 to \$3,750. A small increase was asked for last year, but was denied. I believe that the increase asked for in this year's estimates is wholly insufficient to meet the requirements, but I hesitated about asking for more on account of the experience of last year and the fear that it would be useless.

For the chief clerk of the department.

Answer. (1) The reorganization and consolidation of the mechanical, engineering, labor, and watch force of the department along the lines proposed in the estimates for the fiscal years ending June 30, 1911 (Book of Estimates, pp. 77-78, 571-576), and June 30, 1913 (Book of Estimates, pp. 75-77, 556-559).

(2) It is desirable that a Bureau of National Parks under this department be created. (See H. R. 16090, 18716, and 22995; S. 3463, 62d Cong., 2d sess.)

(3) That the act of incorporation of the Howard University of March 2, 1867 (14 Stat. L., 438), be so amended as to give the Government a proper representation on the board of trustees; that appropriations made by Congress shall be expended under the direction of the Secretary of the Interior; and that the institution be required to secure to the United States, in such manner as Congress may consider appropriate, under all the circumstances, title to the lands upon which buildings have heretofore or may hereafter be erected from funds provided by the Government.

(4) Under existing law, the only duty now imposed upon the Secretary of the Interior in relation to the Columbia Institution for the Deaf and Dumb is the reception of the annual report thereof, and the admission of indigent mutes of the States and Territories to that institution for instruction in the collegiate department thereof.

As the department has no general supervision of the affairs of this institution, the Secretary of the Interior should be relieved of the duties now imposed on him by law as regards this institution, and the annual report of the president and directors be made directly to Congress, and the president of the institution authorized to admit indigent deaf mutes of the States and Territories to the collegiate department thereof.

(5) It is desirable that legislation be enacted requiring the Maritime Canal Co. of Nicaragua to make its reports directly to Congress.

(6) H. R. 25285 (62d Congress, 2d Sess.), to provide for a United States bureau of government supplies, should be enacted into law.

For the Eleemosynary institutions:

See "A report of the committee to consider the organization and needs of the Government Hospital for the Insane, as made to the Secretary of the Interior under date of November 10, 1911."

For the Land Office:

In my opinion the organization of the General Land Office is clumsy and unsuitable. The responsibility of all work, both executive and judicial, is upon the commissioner, and the assistant commissioner when the latter is acting as commissioner. The executive work, briefly, is (1) the management of the Washington office with its 530 employees; (2) the supervision of 102 district land offices with their 414 employees; (3) the arrangement of the work of 12 field divisions with 180 agents and other employees; and (4) the responsibility of the surveys of the United States, the work being under the superintendence of two supervisors of surveys, with 102 United States surveyors at this time and the corps of approximately 600 assistants, and 13 offices of surveyors general with 174 office employees. The total amount of appropriations the commissioner has jurisdiction of is now approximately \$3,400,000.

The work in the Washington office is divided into two branches, (1) executive and (2) judicial. The judicial work in many instances closely touches upon the executive. The questions submitted for judicial determination are as varied as those presented to any court and are as difficult, their effect being far-reaching. The number of letters which the commissioner and assistant commissioner are called upon to sign every day, including decisions, are in the neighborhood of 1,000, not more than one-third of which can be stamped. Of these letters at least one-third are decisions, the responsibility of which is directly upon the officer who signs his name thereto. It is impossible for the commissioner, and the assistant commissioner when acting as commissioner, to properly consider the many important cases to which his signature is attached. Any member of the bar can testify that there is not in the General Land Office a bench before which he can practice properly and which the importance of the subject demands. This faulty organization under the law has been overcome as far as possible by the organization of a board of law review consisting of six members, each one of which is assigned to a particular line of work and given the duty of supervising the decisions written by the lawyers of the office, and submitted to him after consideration by the chief of the division to which the subjects are originally referred. The member of the board of law review, after consideration, attaches his name at the bottom of the letter, in the left-hand corner thereof, and the commissioner or assistant commissioner then signs the same officially. This is the best arrangement that can be made to meet the conditions, but it does not constitute a correct organization.

In my report for the fiscal year-ended June 30, 1911, I recommended "the enactment of legislation under which there should be created the positions of five members of a board of law review, who should be given original jurisdic-

tion upon all cases written by the various law clerks of this bureau under which rights of claimants are determined, with the right of review in the commissioner and appeal to the Secretary. The two duties, executive and judicial, will in this way be more adequately taken care of as they should be, and it would be possible for the work to receive from the heads a more careful consideration than it does now. The commissioner as an executive officer could give personal attention to many important details for which he is responsible to which he can give only brief attention at present, and by the creation of the positions of five members of a board of law review with original jurisdiction all cases which are now submitted to this office could receive closer and more careful attention than they do at present."

The commissioner in his judicial treatment of cases has, of course, to follow the decisions of the Secretary. While the question of policy may influence the Secretary, the commissioner can not do otherwise, in a judicial capacity, than follow the judicial determination of his superior court. By the creation of the board as suggested the commissioner would have the proper time to devote to the very important executive duties and be relieved from having to do that which he now has to do, namely, affix his signature to a great number of cases which he can not possibly personally consider. The members of the bar would also find a bench before which they could practice. The commissioner would further be relieved of the dual and incompatible roll of prosecuting officer, as chief of the special agents, and the judge on the bench.

For the Office of Indian Affairs.

It is believed that all employees in the Indian Bureau who are now paid out of lump-sum field appropriations should be specifically provided for in the legislative, executive, and judicial bill, as directed by the act of August 23, 1912, which provides that "hereafter estimates in detail shall be submitted for all personal services required in the Indian Office." In compliance with that provision of law there was included in the 1914 estimates for employees in the Indian Bureau provision for all employees in said bureau heretofore paid out of lump-sum appropriations.

For the Patent Office:

Answer. The Patent Office should be made an independent bureau similar to the Interstate Commerce Commission. Its duties as an office are purely judicial in character with such incidental clerical work as is necessary to carry them out; it requires in its employees special training along scientific and legal lines, and such employees are difficult to obtain and to retain in service, except at salaries higher than those paid to the other employees of the department; and the Patent Office has always suffered by reason of the inability of the department officials and of Congress to appreciate this difference. If good results are to be obtained everything possible should be done to insure the independence, efficiency, and permanence of tenure of the entire force of the Patent Office. The Patent Office has nothing in common with the other bureaus of the Interior Department, or of any other department. There is no appeal to the Secretary of the Interior or any question relating to the grant of a patent, and all appointments to positions in the Patent Office, except such as are presidential, are made upon the nomination of the Commissioner of Patents approved by the Secretary. The desirability of this change in the status of the Patent Office is recognized and provided for in a bill introduced by Mr. Oldfield, chairman of the House Committee on Patents, in the House of Representatives, on April 16, 1912, and known as H. R. 23417. The subject was also ably discussed by the late Senator O. H. Platt, of Connecticut, one of the best posted

men on the character of the work of the Patent Office and its needs who ever sat in either House of Congress, delivered in the Senate on March 31, 1884, and from which I quote the following extracts:

"I say that the Patent Office should be made an independent department, not only because of the vast importance of the interests which it must care for, but because of the treatment which it has received and must continue to receive as long as it remains a subordinate branch of the Interior Department. * * *

"What should be the qualification of the head of the Patent Office? He should combine an accurate and almost universal knowledge of mechanical principles with a thorough knowledge of patent law and with rare executive and administrative ability. He should be preeminently distinguished for these qualities. His position should be one of entire independence. It is more judicial than executive. His duties are more like those of a judge of a court than an executive officer; they are purely judicial and ministerial. The office should be permanent and it should be nonpolitical, by which I mean it should have no political significance.

* * * * *

Every year's experience adds greatly to the capacity and ability of the Commissioner of Patents. In a word, the Patent Office needs and demands better administration, and it will never have it, as a rule, until it shall be made a separate department. It must be held in entirely different estimation by Congress and by public sentiment before it will be what it ought to be. The way to secure this estimation by Congress, the way to secure for it what it wants and what it needs and what it must have if it is properly to discharge the high functions which devolve upon it, is to separate it entirely from any supervision of the Secretary of the Interior, to make it independent and dignified.

That portion of H. R. 23193 or S. 6273 which provides for a board of appeals, consisting of, the Commissioner of Patents, the first assistant commissioner, the assistant commissioner, and the three examiners in chief, should be passed. This bill, after protracted hearings before the Committee on Patents of the Senate and House, was passed by the Senate and favorably reported to the House, but failed of passage on account of lack of time. If this bill is enacted it will effect an important saving of the time required for the prosecution of an application for a patent to issue and a saving of expense to the inventor, and will accomplish those results without any increase in salaries beyond that which would otherwise be paid to the same officials.

Provision should be made for a grade of supervising examiners. It should be the duty of these officers to aid the commissioner in exercising a closer supervision over the work of the examining divisions, with a view to securing greater uniformity in the work of the examining corps. A recommendation on this subject has already been made to the President's Commission on Economy and Efficiency.

For the Geological Survey:

Statute organizing the United States Geological Survey is general and no change is demanded, except provision for an assistant director. In view of the growth of the survey in the past 33 years statutory provision for a chief deputy to the head of the bureau seems advisable. In the absence of such an officer recourse is had to the specific statute (R. S. 28, p. 197), and one of the geologists is designated by the Secretary of the Interior to serve as acting director in the absence of the director.

For the Reclamation Service:

The undersigned thinks it desirable to place the organization of the Reclamation Service on a similar basis to that of other bureaus, the director to be appointed by the President and confirmed by the Senate at a salary of \$7,500 per annum, giving him appropriate administrative powers, to be exercised under the direction and subject to the review of the Secretary of the Interior.

For the Bureau of Mines:

Such as are set forth in the bill H. R. 17260 now pending in the United States Senate, viz:

That the act to establish in the Department of the Interior a bureau of mines, approved May sixteenth, nineteen hundred and ten, be, and the same is hereby, amended to read as follows:

"That there is hereby established in the Department of the Interior a bureau of mining, metallurgy, and mineral technology, to be designated the Bureau of Mines, and there shall be a director of said bureau, who shall be thoroughly equipped for the duties of said office by technical education and experience and who shall be appointed by the President, by and with the advice and consent of the Senate, and who shall receive a salary of six thousand dollars per annum; and there shall also be in the said bureau such experts and other employees, to be appointed by the Secretary of the Interior, as may be required to carry out the purposes of this act in accordance with the appropriations made from time to time by Congress for such purposes.

"SEC. 2. That it shall be the province and duty of the Bureau of Mines, subject to the approval of the Secretary of the Interior, to conduct inquiries and scientific and technologic investigations concerning mining, and the preparation, treatment, and utilization of mineral substances with a view to improving health conditions, and increasing safety, efficiency, economic development, and conserving resources through the prevention of waste in the mining, quarrying, metallurgical, and other mineral industries; to inquire into the economic conditions affecting these industries; to investigate explosives and peat; and on behalf of the Government to investigate the mineral fuels and unfinished mineral products belonging to, or for the use of, the United States, with a view to their most efficient mining, preparation, treatment, and use; and to disseminate information concerning these subjects in such manner as will best carry out the purpose of this act.

"SEC. 3. That the director of said bureau shall prepare and publish, subject to the direction of the Secretary of the Interior, under the appropriations made from time to time by Congress, reports of inquiries and investigations, with appropriate recommendations of the bureau, concerning the nature, causes, and prevention of accidents, and the improvement of conditions, methods, and equipment, with special reference to health, safety, and prevention of waste in the mining, quarrying, metallurgical, and other mineral industries; the use of explosives and electricity, safety methods and appliances, and rescue and first-aid work in said industries; the cause and prevention of mine fires; and other subjects included under the provisions of this act.

"SEC. 4. In conducting inquiries and investigations authorized by this act neither the director nor any member of the Bureau of Mines shall have any personal or private interest in any mine or the products of any mine under investigation, or shall accept employment from any private party for services in the examination of any mine or private mineral property, or issue and report as to the valuation or the management of any mine or other private mineral property: *Provided*, That nothing herein shall be construed as preventing the temporary employment by the Bureau of Mines, at a compensation not to

exceed ten dollars per day, in a consulting capacity or in the investigation of special subjects, of any engineer or other expert whose principal professional practice is outside of such employment by said bureau.

"SEC. 5. That for tests or investigations of explosives authorized by the Secretary of the Interior under the provisions of this act, other than those performed for the Government of the United States or State governments within the United States, a reasonable fee covering the necessary expenses shall be charged, according to a schedule prepared by the Director of the Bureau of Mines and approved by the Secretary of the Interior, who shall prescribe rules and regulations under which such tests and investigations may be made. All moneys received from such sources shall be paid into the Treasury to the credit of miscellaneous receipts.

"SEC. 6. That this act shall take effect and be in force on and after its passage."

POST OFFICE DEPARTMENT.

For the Post Office Service:

To remove the restriction that prevents the establishment, beyond the corporate limits of a city, of branch post offices and postal stations in places of less than 1,500 inhabitants or more than 5 miles distant, and to simplify postal accounting by enabling the department to convert small independent post offices in the neighborhood of cities into nonaccounting branches.

The Postmaster General may establish post offices at such places as he may deem expedient and may establish postal stations within the delivery area of any post office, and he shall prescribe the rules and regulations for the government of branch post offices and postal stations.

DEPARTMENT OF AGRICULTURE.

(See comment under next title.)

DEPARTMENT OF COMMERCE AND LABOR.

For the Division of Publications:

The Division of Publications, in the office of the Secretary, should have a statutory basis, with prescribed functions, as contemplated in Senate bill 4239, 62d Congress, 2d session, section 80, now pending in the House of Representatives.

For the Division of Naturalization:

The Division of Naturalization of the Bureau of Immigration and Naturalization should be made a separate and independent bureau of the department.

For the Bureau of Census:

In regard to the Bureau of Census, the lack of conformity between the organization as provided by the permanent census act and as provided by subsequent appropriation acts is embarrassing and confusing, and it is desirable that the permanent census act should be so amended as to authorize directly the character, number, and compensation of the higher officials of the bureau, as indicated in the most recent appropriation acts. The necessity and character of the changes needed are set forth in the attached statement of the Director of the Census, marked Exhibit 1.

For the Bureau of Labor:

The Commissioner of Labor, as head of the Bureau of Labor, should be relieved of the additional duties imposed upon him by the so-called Erdman law.

For the Bureau of Standards:

The number of members of the board of visitors of the Bureau of Standards should be increased from five to nine. At present the personnel of the board of visitors is composed principally of scientific men, and it is desirable that the technological and industrial interests be also represented.

Specific changes in organization desired, involving new positions, increase or decrease in compensation, or changes of designation, are set forth in detail in the estimates for the ensuing fiscal year.

ANSWERS TO QUESTION II.

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO WORK

STATE DEPARTMENT.

For the Consular Service:

A law should be passed relieving consular officers of the necessity of sending transcripts of their fee books to the Auditor for the State and Other Departments and permitting consular accounts to be simplified. (See recommendations to the Committee on Foreign Relations in connection with consular readjustment, S. Rept. 1071. 61st Cong., 3d sess.)

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: I think the law should empower the Attorney General to employ temporary clerks in this bureau, without regard to the Civil Service Commission, in cases of pressing necessity, to be paid out of the lump-sum appropriation for defense of suits in the Court of Claims. The reason for this discretion being left with the Attorney General can not be better illustrated than by citing the fact that the last session of Congress sent to the Court of Claims over 2,400 claims, all of which must be classified, docketed, and indexed. The force in the file room is inadequate to perform this work within a reasonable time and also keep up the current work. If the Attorney General could employ one or two clerks from two to four months upon this work it would relieve the congestion and greatly expedite the business.

The act approved August 24, 1912, known as the sundry civil bill, should be amended so as to enable this bureau to employ as consulting experts and witnesses engineers formerly in the Army and Navy who have not been out of the service the required time provided in the statute. Officers who have been in the Government employ and designated to superintend and inspect work done by contractors, and are therefore thoroughly familiar with its technical details, frequently leave the Government service. These former officials become important technical and expert witnesses for the Government. By the act referred to the department is prohibited from employing persons who within one year next preceding the date of such employment have been in the service of the United States Government. The restriction in this act delays, and will in the future delay, the proper defense of many cases pending in the Court of Claims.

Hon. Ernest Knaebel: There should be, in addition to the present force, at least one competent attorney at a salary of, say, \$5,000, whose entire time should be devoted to the work concerning the water rights reserved by the Government for reclamation projects and the water rights of Indians. He should, of course, have adequate clerical assistance.

Furthermore, there should be a lump-sum appropriation of not less than \$25,000 for the employment of counsel, clerks, and expert investigators to take up and prosecute vigorously, under the guidance of the department and in

close cooperation with the Reclamation Service, the business of examining, perfecting, and adjudicating all such water rights with the utmost expedition. The lump appropriation should be expressly relieved of the prohibition against use at the seat of Government.

The Public Lands Division needs an additional messenger at \$840 per annum and an additional clerk at \$1,400.

It needs a statutory attorney at \$4,000 to take immediate charge of Indian land matters in the department.

Hon. W. T. Denison: The cases arising under the act to regulate commerce are the only class of cases in my charge which require further legal provisions, and the only requirement for these is the extension beyond March 4 of the appropriations for the Commerce Court. As was fully explained by you to the congressional committee, the handling of this class of litigation will be made much more difficult, expensive, and dilatory if the Commerce Court is abolished.

Hon. W. T. Thompson: By section 3749, Revised Statutes, the Solicitor of the Treasury is authorized, with the approval of the Secretary of the Treasury, to sell at public sale the property of the United States acquired under judicial process or otherwise in the collection of debts after advertising the time, place, and conditions of such sale for three months. As the time which said section now requires that advertisement of such sale has to be made is unreasonably and unnecessarily long and results in the incurring of unnecessary expense, I suggest that said section be amended shortening the time of advertisement to four consecutive weeks next preceding the day of sale.

By section 3469, R. S., the power and authority to compromise claims in favor of the United States was conferred upon the Secretary of the Treasury upon the precedent recommendation of the Solicitor of the Treasury and report by a district attorney or special attorney or agent having charge of any such claim, except as to claims arising under the postal laws. Section 3229, R. S., also excepts claims arising under the internal-revenue laws before judgment from the provisions of section 3469, R. S. As it appears to have been the intention of Congress to lodge the general authority to compromise cases, subject to the exceptions above mentioned, with the Secretary of the Treasury, I would therefore suggest such amendment of section 3469, R. S., as would make it clear that in all claims in favor of the United States the authority of the Secretary of the Treasury in relation to compromise was exclusive, so that nothing in this regard shall be liable to misconstruction as it has been in the past, where claims of this character, other than internal-revenue cases and claims arising under the postal laws, have been compromised independently of any action on the part of the Secretary of the Treasury under section 3469, R. S.

In this connection I might also suggest that while the compromise of claims in favor of the United States, subject to the limitations above specified, is conferred upon the Secretary of the Treasury by section 3469, R. S., it has been held that his authority to compromise such claims reduced to judgment may not be compromised on considerations of equity and hardship, but that in such cases the Secretary is bound to take all the law demands. In the course of my observation there are frequently cases arising wherein it is absolutely inequitable and unjust for the Government to exact the full demand of a judgment, and since section 3469, R. S., fully protects the Government from any probable improvident or ill-advised compromise by requiring the action of at least three officials concurring therein, I would suggest the further amendment of said section conferring upon the Secretary of the Treasury

and other compromising officers authority to take into consideration equities and hardships.

The collection of judgments on forfeited bail bonds in criminal cases is one of the matters falling within the duties of the office of the Solicitor of the Treasury, and experience has shown that in a very great many cases the judgments are uncollectible by reason of the inadequacy of the surety or bail. I would therefore most earnestly suggest the enactment of a statute on this subject, which would make it obligatory on bail-approving officers to take no surety offered who was not sufficiently qualified financially to respond to the Government in case of a forfeiture and judgment on the bond. A duly authorized surety company should be required on such obligations, or one or more private individuals who at the time are the fee-simple owners of real estate unencumbered and above exemptions in double the amount of the undertaking.

In performing the duties of this office the Solicitor of the Treasury has to act through and depend largely upon the United States district attorneys, and the lack of prompt and vigorous action on the part of some of these officers leads to the suggestion that too much attention is being given by them to their private business and not the necessary attention to official duties. It might be well therefore to disqualify district attorneys by statute from engaging in private business during regular office hours.

Hon. Charles Earl: None, except as noted below under 1-3. The duties of the solicitor are not defined by statute. Definition is not needed. This fact (1) permits his work to develop along natural lines and favors its adaptation to actual needs, and (2) renders the scope of his duties elastic. But while his duties may thus be varied, they need not be vague, if the broad principle is recognized, indicated by the nature of the office, that his function is entirely legal and advisory, and never executive or administrative.

Mr. O. J. Field: It is recommended that section 3683, Revised Statutes, be amended so that the chief clerk can sign orders for supplies purchased from contingent funds.

Mr. A. Bruce Bielaski: I think it desirable that special agents of this division should be authorized by law to serve subpoenas, execute warrants, etc., which have been regularly issued by a United States commissioner or by a United States court. I think it would be well also to authorize any agent to arrest, without warrant, a person against whom evidence sufficient to establish a prima facie case involving a felony has been secured and whose escape seems imminent. It would, of course, not be the intention to have the agents do the work regularly performed by United States marshals and their deputies, but merely to enable them to serve witnesses endeavoring to evade attendance and to apprehend fugitives from justice or persons whose escape might be made possible by the delay necessary to secure the services of a marshal.

It seems to me desirable that an amendment to section 183, Revised Statutes, as amended by the act of February 13, 1911, which shall authorize any officer, employee, or agent of this division to administer an oath to any person testifying or deposing in the course of any investigation made by such officer, employee, or agent under official instructions should be had and that the penalty for false swearing in such case be made the same as prescribed in section 125, Criminal Code.

Mr. J. H. Mackey: In my opinion, section 365, Revised Statutes, requiring a certificate from the Attorney General as a prerequisite to the payment of compensation to special counsel, is superfluous and should be repealed; I believe the authority and responsibility for the employment of special counsel is fully covered by sections 363, 364, 366, Revised Statutes.

I think it desirable to repeal sections 1763, 1764, 1765, Revised Statutes, section 2 of the act approved July 31, 1894 (28 Stat., 205), and part of the act approved August 24, 1912 (37 Stat., 462), and to enact a law that would prohibit the holding of more than one position of any description or for any reason by the same person.

DEPARTMENT OF THE TREASURY.

For the office of the Secretary. None.

For the office of the disbursing clerk.

The provision contained in the act of August 23, 1912 (37 Stat., 375), "and the disbursing officers shall make only such examination of vouchers as may be necessary to ascertain whether they represent legal claims against the United States," places upon departmental disbursing officers the duty of making the same examination of a voucher as is made by an auditor. The law now requires at least three examinations of vouchers in the departmental service, once by the administrative office, once by the disbursing officer, and once by the auditor. The first and third examinations must necessarily be made. The second examination, I believe, involves a useless expenditure of public money, but so long as a disbursing officer's responsibilities remain as at present he must, for his own protection, make such examinations so far as is possible. I suggest legislation to the effect that when a departmental disbursing officer has paid a voucher, regular in form, for the same amount and out of the same appropriation as approved by an administrative officer, the auditor shall credit the disbursing officer with the amount of such payment. The law should also require that in case the auditor finds that an erroneous payment has been made he shall charge the amount thereof to the account of the approving officer, to be collected from him in the same manner as is now done in the case of property accounts under the act of March 29, 1894 (28 Stat., 47). Similar legislation now exists in the case of paymasters in the Navy (section 285, R. S.) and as to certain disbursements made by United States marshals (section 846, R. S.), but in neither case is it made the duty of the auditor to charge erroneous payments to the officer certifying the voucher.

For the Office of the Commissioner of Internal Revenue:

The whole series of internal-revenue laws might, with advantage, be revised and enacted into one comprehensive and logical chapter. Unless, however, this work is to be done by a trained body of lawyers it had best not be undertaken.

For the Office of the Director of the Mint:

Section 3524, R. S., which governs the charges levied upon bullion for certain services should be revised, to give the Secretary of the Treasury authority to fix charges in his discretion, with a view to making these services on the whole self-sustaining, but with a uniform scale of charges at all offices. The charges for refining bullion, for instance, should be the same at all Government refineries, but the cost will vary with the amount of bullion treated.

For the Office of the Supervising Architect:

The repeal of the so-called Tarsney Act (act of Feb. 20, 1893) has left the Secretary of the Treasury without the authority which he previously enjoyed of securing, in his discretion, plans, designs, etc., for public buildings. Authority should be given the Secretary to secure, in his discretion, such special architectural, engineering, or other expert technical services as he may consider necessary to assist the Supervising Architect in the design of buildings, or special features thereof, and in handling large or difficult engineering problems which may arise in connection with any of the buildings which the Secretary of the

Treasury is authorized to construct. This authority should be in such terms as will enable the Secretary of the Treasury, without regard to civil-service laws, rules or regulations, to secure such special or temporary services, to serve either within or without the District of Columbia, and at such prices or rates of compensation as he may consider just and reasonable, payable from the appropriations for the construction of the particular buildings on which such services are employed.

For the Office of the Surgeon General—Bureau of Public Health:

A new building should be provided for the Hygienic Laboratory to obviate overcrowding, and additional funds should be appropriated to investigate contagious diseases and to cooperate with State authorities for the prevention of their spread. Appropriation for publications of the service should be increased to meet the growing demand for the same.

Additional clerical help should be provided. With one exception, no increase in the clerical force of the bureau has been allowed in the past 11 years.

Provision should be made whereby information can be currently obtained of the geographic prevalence of diseases throughout the country. This can best be accomplished by the appointment in the various localities of service representatives for the purpose of forwarding promptly information regarding the occurrence of diseases in the respective localities. This would require, in most cases, but a small part of the representative's time. To inaugurate such a system for the collection of reports and information, it is believed that an appropriation of \$16,000 would be sufficient for the first year. These representatives should be exempted from the classified civil service.

For the Office of the General Superintendent Life-Saving Service:

That the construction and repair of life-saving stations, except such repairs as can be made by the keepers and crews of stations, be done by the Supervising Architect, as may be directed by the General Superintendent of the Life-Saving Service.

For the Division of Customs:

This office is of the opinion that the work of the supervision of the Customs Service should be centralized and that a sufficient organization provided to more closely supervise the work of the Customs Service.

For the Office of the Register of the Treasury:

The bond section should be made a division, with a chief in charge, at \$2,000.

For the Office of Auditor for the War Department:

Under this heading attention is invited to the following extracts from my annual report for the fiscal year 1912, recommending that certain legislation be enacted relative to the disposition of soldiers' effects, the appropriation of and accounting for the funds for the support of the National Soldiers' Home, and the consolidation of the work and personnel of the Treasury Transportation Rate Board under one auditor, viz:

"Under the regulations now effective, upon the death of an officer or enlisted man of the Army certain of their effects, in the nature of heirlooms or souvenirs, are turned over to this bureau with the final statements of the soldier. Upon proper identification these effects are transmitted to the representatives of the deceased. But in many cases there are no claimants, and for years these effects—some of which are of value, such as rings, gold watches, pistols, etc.—have been accumulating in the bureau, taking up needed space and placing upon the auditor an unnecessary responsibility for their safe-keeping. You have already recommended to Congress that legislation be adopted providing that after three years, if there is no claim for the effects, they be sold at public auction and the proceeds covered into the Treasury as a trust fund for the benefit of

the heirs of the deceased soldier. This has been favorably acted upon by the House of Representatives. It is suggested that the Senate be urged to pass this legislation the coming session.

"This institution for the care of disabled soldiers of the Regular Army, located in the city of Washington, D. C., is supported by a permanent appropriation of all stoppages and fines adjudged against soldiers by sentence of court-martial, of forfeitures on account of desertion, and of moneys belonging to the estates of deceased soldiers which may be unclaimed for a period of years subsequent to the death of said soldiers, as set forth in section 4818, Revised Statutes. The money thus appropriated for the support of the Soldiers' Home is ascertained by an examination of the vouchers and accounts transmitted to this office, and by an auditor's certificate is turned over to the Treasurer of the United States as a trust fund, subject only to the control of the board of commissioners of the Soldiers' Home, as provided in section 4815, Revised Statutes, as amended by the act of March 3, 1883 (22 Stat., 564). This board of commissioners has complete control of the money so appropriated, both as to the expenditure of the funds and the audit of the accounts of the treasurer of the home. In carrying out the provisions of section 4818 to ascertain the amount due the Soldiers' Home requires the entire time of at least three clerks in this office. As the money appropriated by section 4818 is money which would otherwise remain unappropriated in the Treasury of the United States, this work appears to be wholly unnecessary. The practice also of turning over money far in excess of the present needs of that institution, subject only to the control of a board of commissioners, appears to be contrary to the ordinary and usual methods of carrying on Government business. I would earnestly recommend that this be called to the attention of Congress, with a view to the repeal of section 4818, Revised Statutes, and the support of said home by direct appropriations by Congress, the accounts for the expenditures of money thus appropriated to be audited as are other accounts arising under the jurisdiction of the War Department."

Last year the clerks composing the transportation rate board located in the Treasury Building, were transferred to and located in this building, making available for all of the clerks engaged on transportation work the files or tariffs which had hitherto been divided between the rate board located in the Treasury Building and that in this office. This change has been an improvement, but it is believed that a further improvement could be had by placing all of the transportation work under one auditor, so that the services of each clerk may be fully utilized wherever needed regardless of the class of transportation accounts. This transfer can only be effected by congressional action, and I would respectfully urge that this matter be submitted to Congress for its consideration, as I am satisfied that such a consolidation would effect a material saving in the cost of auditing transportation accounts.

For the office of the Comptroller of the Currency:

I prepared and submitted to the National Monetary Commission a proposed codification and revision of the national-bank act, containing the legal provisions which I believe should be enacted for the benefit of this bureau. A copy of the proposed codification and the notes thereon is hereto attached.

INDEPENDENT ESTABLISHMENTS.

GOVERNMENT PRINTING OFFICE.

For the office of the Public Printer:

The Public Printer should be empowered to transfer the work and equipment of all branch printing offices to the Government Printing Office with the consent of the head of the Executive Department concerned.

The depository libraries should be designated by act of Congress, and should be authorized to select such public documents as they may desire to receive.

UNITED STATES CIVIL SERVICE COMMISSION.

Needs of the commission—Adequate appropriations.—The commission feels that an appropriation adequate to meet its growing needs is justified by the success which has attended its work. The increase in the efficiency of the classified service due to the merit system is many times the expenditure for obtaining it. The work of the commission increases not only in the number and requirements of positions subject to examination but in the diversity of its duties in the administration of the system. The compensation attached to the officers of the commission should be adequate to their duties and responsibilities, and the number of employees should be sufficient to carry on the work economically. The commission is asking Congress to make the salaries of the commissioners \$5,000 each, the chief examiner \$3,500 and the secretary \$3,000, and to provide 15 additional clerks, and to slightly increase the average clerical salary, to furnish an incentive for competent clerks to remain in the service. In addition the commission estimates that to carry out the provisions of law requiring it to establish a system of efficiency ratings 12 clerks will be required during the inauguration of the system and 7 thereafter for its administration. The district system is no longer an experiment, and the commission desires that its 12 district secretaries shall be designated as such and appropriated for at salaries from \$2,000 to \$2,400 each. The efficiency of the classified service within a district depends upon the judgment and knowledge of procedure of the district secretary; as the representative of the commission he confers with and advises the heads of offices, supervises the work of the local examining boards, makes certifications, and passes upon the regularity of nominations for appointment, and makes investigations of whatever character respecting the operation of the civil service rules and regulations. These investigations, often far-reaching in their result upon the administration of the public service, require a high order of ability for their conduct. In his capacity of local representative of the commission he is chairman of several boards of examiners, is in charge of the district headquarters, and meets and conducts correspondence with the general public and Government officials. The commission is obliged to depend upon his judgment and discretion to an unusual degree. The salaries are to be given to men who have been promoted to these positions because of their proven ability. In the estimation of the commission they are not receiving salaries adequate to the services which they render.

Many of the examinations are for scientific and technical positions of high grade, and in rating the papers of such examinations expert examiners otherwise unconnected with the Government service are employed under a total annual appropriation of \$2,000. The commission has secured the services of some of the most eminent specialists in particular lines and at a rate of compensation in most cases much below what these men are usually able to command for their services. The announcement of the employment of these expert examiners has resulted in an increase of applications for these high-grade positions, thereby furnishing a wider degree of competition and a superior class of eligibles. It is intended to make a more extended use of the appropriation for this purpose, and the commission therefore asks that the amount available for the next fiscal year be increased from \$2,000 to \$3,000.

Inspectors.—The commission needs a corps of inspectors for duty constantly in the field and immediately available to secure exact information required in

investigations. Far better results can be thus obtained than by having to depend upon correspondence or occasional assignment of clerks who may be lacking in experience in this difficult and delicate work. For this purpose it asks that it be given authority to employ not to exceed eight examiners to be available for field duty, at a total cost of \$12,000 for salaries. This need is emphasized by the recent extension of classification to the remaining fourth-class postmasters. If the commission had a force of inspectors at its command to make proper investigation in each case it would be able not only to render political influence ineffective in cases of all fourth-class postmasters, but to certify the best qualified person available in each community, no matter what the compensation.

Traveling expenses.—The drafts upon the appropriation for traveling expenses tend to increase with the extension of the classified service. The appropriation for the last fiscal year proved insufficient for absolute needs, making it necessary to postpone a large number of investigations of alleged violations of the civil-service law and rules until further appropriation became available. This postponement results in an increased amount of traveling required in the present year. One of the most important duties of the commissioners is to travel throughout the United States and study at first hand the needs of the civil service as exemplified in all phases of its work. It is necessary to make this study in order to prepare suitable regulations to meet constantly changing conditions. In the past two years it has not been possible for the commissioners to go into the field to the extent necessary and do this work because of the routine demands upon this appropriation. The annual appropriation for this item should be increased from \$12,000 to \$17,000. Other needs of the commission are for increases of appropriation for printing and binding and for furniture.

It is imperative that the commission should be given adequate facilities, as without these facilities long delays in marking papers and in meeting the just expectations of appointing officers and the public are inevitable.

The work of the commission is peculiar in that it underlies all the other work of the Federal Government, and is therefore essential and fundamental. It is not merely the agency established by law to provide employees selected for fitness and not for favor in all branches of Federal activities, but it is further charged with vital duties safeguarding the integrity of the service in the exclusion of political or religious discrimination in the personnel and in the attaining of efficiency. So far as the work of the commission fails in these respects the public interests suffer. If for lack of funds the commission is unable to adequately carry on its work, the efficiency, economy, and honesty of the entire service is undermined, abuses go unchecked, and the loss thus occasioned is many times the relatively trifling expenditure which would have prevented the wastes. The examinations to test the fitness of applicants need to be adequate, the facilities for proper competition convenient, and justice and promptness secured.

The commission is directly under the eye of the President and may be trusted to expend whatever appropriation it gets economically and efficiently, and for this reason is of the opinion that direct appropriations should be made for carrying on its work without the intervention of the Interior Department. The provision of law was desirable in the infancy of the commission, but the commission is of the view that it should now be put upon an independent footing. As a step in this direction in the estimates for 1914 it is urged that the appropriation for printing and binding be separated from the allotment for

the Interior Department; and it is believed that at such time as may prove expedient the other appropriations (contingent expenses, stationery, textbooks, and books of reference and rent of building) now expended through the Interior Department should be separated.

Proposed extensions of classification:

1. *Local presidential officers.*—The same reasons which require tests of merit for entrance to competitive positions apply even more strongly to such of the higher positions as have nothing to do with the policies of the administration. These positions are chiefly those of first, second, and third class postmasters, collectors, and other chief officers of customs and internal revenue, district attorneys, marshals, and registers, receivers, and surveyors general in the civil service. The President has earnestly recommended in messages to Congress of December 21, 1911, January 17, and April 4, 1912, that legislation be enacted under which these local positions may be classified and open to promotion, or in rare cases where this is not practicable, to be filled by open competitive examinations, and bills have been introduced in Congress to this end. As long as so large a proportion of the higher purely administrative positions remain unclassified to be filled from the outside without promotion the classified service will not offer a career in competition with such outside fields of employment as are organized and conducted upon a merit basis, and which have systems of retirement upon disability or superannuation. In this respect the civil service remains inferior to the service of many business establishments, which assure promotion for merit to the highest salaried positions, and which give retiring allowances, and the Government can not hope to secure and retain the services of an equally intelligent and ambitious class of persons while these unfortunate conditions exist. The large percentage of resignations show an increasing tendency on the part of the most capable youths to enter the classified service and after a few years, finding themselves unable to secure advancement to the higher places, leave to secure employment in fields in which the service is better organized and the rewards greater. This constant flux means an enormous financial drain through the loss in stability and in the supply of adequate material to fill the higher administrative positions. The civil service is inferior to the military and naval services in this regard, since it does not offer the same opportunities of advancement and of retirement.

Where the higher positions are not open to promotion it is impossible to get as good a class of men to enter the examinations. They are deterred if they feel that they are cut off from rising by promotion and that no adequate career is open to them. Again, where the higher positions are filled by political influence and when the men filling them are, as they generally are, active in political work, it is inevitable that the minor force will fall under detrimental political influences.

2. *Employees of the District of Columbia.*—Of the 15 cities with larger population than Washington only 3 have no civil-service law; in 2 of these 3 cities the competitive system is applied in part, and in the third a civil-service law was passed but was held unconstitutional. The commission repeats its recommendation for the classification of the employees of the District of Columbia that, equally with other large cities of the country and with the General Government employees of the seat of that Government, it may be placed upon a similar stable footing.

3. *Employees of the Library of Congress.*—The Library of Congress is under the control of what is known as a joint committee of Congress upon the Library and this control is almost exclusively of a legislative character. Section 88 of the Revised Statutes provides that "the President shall appoint from time to time a librarian to take charge of the Library of Congress," and section 91 of the

Revised Statutes provides that "the Librarian of Congress is authorized to employ from time to time" assistance in the business of the library. The positions in the Library of Congress are of the same general character as those in the different departments, for which examinations have been successfully provided. The departments at times need employees who have been trained in the Library of Congress, and such persons are not eligible for transfer. The commission believes that with its facilities for examinations it can fully meet the needs of the Library of Congress and probably obtain a better class of employees than can be obtained under any system not so well organized. Classification of the employees which would render them eligible for transfer would undoubtedly be of benefit to the departments. If such classification is not now permissible, it is recommended that appropriate legislation be enacted to accomplish this result.

Efficiency ratings and tenure of office.—After quoting the provision for efficiency ratings in the act of August 23, 1912, the commission says in its annual report:

"* * * The system of selecting qualified persons for appointment, of protecting the service against being used for political or personal ends, needs to be supplemented by a system applicable to all classified positions which will be just to the employee, maintain an adequate standard of efficiency and insure promotion for meritorious service. The work of employees thus becomes the subject of methodical and regular inquiry and determination."

The Official Register and the service records of the commission.—The purpose of the Official Register in the infancy of the Government no doubt was to give a view of the general organization of the Government of the United States, but in its present bulky proportions the principal if not the only purpose which it serves is as a species of directory for the purpose of locating any given employee. It is believed that a card record kept in some central office would be much more effective and more economical as a means of answering such an individual inquiry and also for ascertaining the names of persons in a given bureau or representing a given class of employees. Such a record kept up to date would serve many more useful purposes than the Register as a basis upon which could be prepared statistical records of the names of individuals and groups of individuals according to their different characteristics in respect to age, sex, nationality, length of service, and other data of like character. The Register as now published merely contains information of the individuals, so that one may ascertain facts regarding an individual but it does not give the facts regarding any given bureau or office. Under the proposed system it would be possible at slight expense to compile from the card records statistical data of great value in administrative and legislative inquiries. As it is now, the administrative services make little or no use of the Register, which is always more or less out of date. The most recent bill in Congress on the subject provides for the publication of an annual return by name of the most important officials in all branches of the Government service and a statistical treatment of the civil service as a whole. Such a publication would give a general view of the organization of the Government, and the commission hopes that some such bill may become a law.

A reclassification of salaries on the basis of work performed is highly desirable, and essential to any scheme for retirement or further satisfactory and efficient reform in the service. The theory of the standardization idea is that public servants should receive fair rates of compensation, that those who do the same work should receive the same pay. The salaries need to be related to duties not merely in the same department but throughout the departments.

thus treating the Government service as a whole. Until the organization of the Government is outlined in some correlated form or plan, it is not possible to make an adequate classification of the service, to adjust salaries on any uniform basis, to legislate suitably upon the conditions of employment, or to provide an equitable basis for the retirement of superannuated persons. Such a plan would aid in the making of estimates of expenditures, of appropriations and their allotment, the keeping of accounts, and the establishment of cost-keeping records.

POST OFFICE DEPARTMENT.

To provide for the introduction of a parcel post on rural routes, as recommended on page 7 of the Report of the Postmaster General for the fiscal year ended June 30, 1911:

"For one year, beginning July 1, 1912, the Postmaster General may, under such regulations as he shall prescribe, authorize postmasters and carriers on such rural routes as he shall select to accept for delivery by carrier on the route on which mailed or on any other route starting at the post office, branch post office, or station which is the distributing point for that route, or for delivery through any post office, branch post office, or station on any of the said routes, at such rates of postage as he shall determine, packages not exceeding 11 pounds in weight containing no mail matter of the first class and no matter that is declared by law to be unmailable, and the sum of \$50,000 is hereby appropriated for this purpose."

Parcel post in cities and towns.—To provide for the introduction of a parcel post in cities and towns having free-delivery service, as recommended on page 7 of the Report of the Postmaster General, 1911:

"For one year, beginning July 1, 1912, the Postmaster General may, under such regulations as he shall prescribe, authorize any postmaster at a city delivery post office to accept for local delivery, at such rates of postage as he shall determine, packages not exceeding 11 pounds in weight, containing no mail matter of the first class and no matter that is declared to be unmailable, and the sum of \$50,000 is hereby appropriated for this purpose."

Parcel post on transportation routes.—To provide for the introduction of a parcel post on railway and other transportation routes, as recommended on page 7 of the Report of the Postmaster General for the fiscal year ended June 30, 1911:

"For the investigation of a proposed parcel post in connection with the transportation of the mails, and for incidental expenses in the introduction of a parcel post on railways and other transportation routes, \$50,000: *Provided*, That for the purposes of this act the Postmaster General may fix the limit of weight for parcels at not exceeding 11 pounds and prescribe such rate of postage on fourth-class matter as he may deem expedient."

Village delivery service.—To provide for the introduction of a system of village mail delivery after the plan suggested on page 11 of the Report of the Postmaster General for the fiscal year ended June 30, 1911:

"That after June 30, 1912, experimental mail delivery may be established, under such regulations as the Postmaster General may prescribe, in towns and villages having a population of 1,000 or more, and the sum of \$100,000 is hereby appropriated to enable postmasters to employ the necessary assistance to deliver the mail in such villages, and the amount to be expended at any office shall not exceed \$1,800 a year."

Ocean mail service.—To enable the department to provide contract ocean mail service between the United States and ports of South America, the Philippines, Japan, China, and Australasia, 4,000 miles or more distant, and to ports on the Isthmus of Panama:

"The Postmaster General is hereby authorized to pay for ocean mail service, under the act of March 3, 1891, in vessels of the second class on routes to South America, to the Philippines, to Japan, to China, and to Australasia, 4,000 miles or more in length, outward voyage, or on routes to the Isthmus of Panama, at a rate per mile not exceeding the rate applicable to vessels of the first class, as provided in said act."

Official postage stamps for franking.—To prevent abuses of the free mailing privilege and to enable the Postmaster General to maintain a proper postage account covering free mail:

"The Postmaster General shall furnish, under such regulations as he may prescribe, official postage stamps, stamped envelopes, wrappers, address slips, and postal cards for use by all officers of the United States and other persons authorized by law to transmit mail matter free of postage; and after July 1, 1912, no such officer or person shall transmit any matter by mail without prepayment of postage by means of the official stamped paper herein authorized; and all laws and parts of laws in conflict herewith are hereby repealed."

Compensation to injured employees.—To extend to all postal employees injured in the line of duty the same privileges and compensation now provided by law to railway postal clerks:

"Any employee of the postal service who is disabled by accidental injury, not due to his own negligence, received while performing his official duties, may be granted leave of absence with full pay during the period of his disability, but not for more than one year, and then at half pay for the further period of disability, if any, but not exceeding one year additional; and if he dies within a year as a result of the injury, leaving a widow, or children under 16 years of age, or dependent parents, such widow, children, and dependent parents shall be entitled to receive, in such portions as the Postmaster General may decide, the sum of \$2,000."

Rewards for inventions by employees.—To reward postal employees for the invention of labor-saving devices:

"The Postmaster General is hereby authorized to pay, in his discretion, rewards to postal employees whose inventions are adopted for use in the postal service, and for that purpose the sum of \$10,000 is hereby appropriated."

Post offices in Federal buildings.—To bring the selection of sites and the preparation of plans for Federal buildings to be used exclusively as post offices under the immediate control of the Post Office Department, and to make this department jointly responsible with the Treasury Department for the selection of sites and the preparation of plans for buildings to be constructed for the joint use of post offices and other Government offices:

"That hereafter all sites for public buildings to be used exclusively for post offices shall be selected by the Postmaster General: *Provided*, That in any case where a public building is to be constructed for the joint use of a post office and other Government office or offices the selection of the site therefor shall be made and approved by the Secretary of the Treasury and the Postmaster General: *And provided further*, That the plans and estimates for any public building to be used wholly or in part as a post office shall, as to the post-office quarters, be based on specifications and estimates as to space, interior arrangement, and equipment to be furnished by the Postmaster General."

Post-office equipment.—To enable the department to furnish equipment for rented post-office quarters, thus obviating the necessity of paying excessive rental, by adding the following provision to the item making provision for rent, light, and fuel for presidential post offices for the coming fiscal year:

"*And provided further*, That the Postmaster General may expend not to exceed \$100,000 of this appropriation for the purchase, maintenance, and repair of equipment for the use of post offices of the first, second, and third classes."

Private mail receptacles.—To effect a material saving in the city delivery service by requiring mail receptacles to be provided by patrons:

"That after December 31, 1912, delivery of mail by city letter carriers shall be made only at such residences and places of business as provide at the door or entrance suitable receptacles for its deposit."

Protection of mail boxes.—To obviate the necessity for establishing the fact that the Postmaster General has approved mail boxes or receptacles on rural routes, star routes, etc., in the trial of persons charged with injuring or destroying them:

"That section 3 of the act of March 3, 1903, chapter 1009, be amended to read as follows:

"Whoever shall willfully or maliciously injure, tear down, or destroy any letter box or other receptacle intended or used for the receipt or delivery of mail matter on any rural delivery route, star route, or other mail route, or shall break open the same or willfully or maliciously injure, deface, or destroy any mail matter deposited therein, or shall willfully take or steal such matter from or out of such letter box or other receptacle, or shall willfully aid or assist in any of the aforementioned offenses, shall for every such offense be punished by a fine of not more than \$1,000 or by imprisonment for not more than three years."

Readjustment for diversions of mails.—To enable the Postmaster General to readjust compensation on railroad-mail routes affected when mails are diverted during the contract term:

"When, after a weighing of the mails for the purpose of readjusting the compensation for their transportation on a railroad route, mails are diverted therefrom or thereto, the Postmaster General may, in his discretion, ascertain the effect of such diversion by a weighing of such mails for such number of successive working days as he may determine, and have the weights stated and verified to him as in other cases, and readjust the compensation of the routes affected accordingly: *Provided*, That no readjustment shall be made unless the diverted mail equal at least 10 per cent of the average daily weight on any of the routes affected."

Payment to carrier when contractor fails to pay.—To enable the Postmaster General to pay a carrier who has performed service for a contractor or subcontractor on a mail route the price agreed on by them within two months after the expiration of the month in which such service shall have been performed, provided the contractor shall not have paid such carrier the amount due, by substituting the word "month" for the word "quarter" in the third proviso of the act of May 4, 1882 (22 Stat. L., ch. 116, p. 54), so as to make the said proviso read as follows:

"If any person shall hereafter perform any service for any contractor or subcontractor in carrying the mail, he shall, upon filing in the department his contract for such service and satisfactory evidence of its performance, thereafter have a lien on any money due such contractor or subcontractor for such service to the amount of the same; and if such contractor or subcontractor shall fail to pay the party or parties who have performed service as aforesaid the amount due for such service within two months after the expiration of the month in which such service shall have been performed, the Postmaster General may cause the amount due to be paid said party or parties and charged to the contractor: *Provided*, That such payment shall not in any case exceed the rate of pay per annum of the contractor or subcontractor."

Holding of mail for postage.—To enable the department, under suitable regulations, to forward and deliver to the addressees, on the payment in each case of double the amount of the unpaid postage, any or all classes of mail on which postage is not prepaid or is insufficiently prepaid:

"That mail of such classes as the Postmaster General may prescribe, on which postage is not prepaid or is insufficiently prepaid, shall be forwarded to its destination, but double the amount of unpaid postage shall be collected on delivery; and all acts and parts of acts in conflict herewith are hereby repealed."

Disposition of valuable dead mail.—To enable the department to eliminate the objectionable lottery features inherent in the present method of selling dead mail:

"That section 3938 of the Revised Statutes be amended to read as follows:

"All dead letters and parcels containing valuable inclosures shall be recorded in the Division of Dead Letters, and when they can not be delivered to the addressee or to the sender shall be held, subject to reclamation, for one year from the recording thereof. If within said period they shall not have been reclaimed, such letters and parcels shall be disposed of as the Postmaster General may direct."

Registered mail indemnity account.—To avoid the need of numerous special appropriations, and to improve the method of accounting for receipts and disbursements on account of losses of registered articles, and to permit the immediate payment of indemnity claims, both foreign and domestic, without regard to fiscal years:

"That all moneys now in the hands of officers and agents of the Post Office Department and all moneys hereafter recovered, collected, or received from any source on account of the loss of registered mail of any kind, either foreign or domestic, shall be deposited in the Treasury for the service of the Post Office Department; and an account is hereby created, to be denominated "Indemnity for lost registered mail," which shall be credited with all such deposits. All appropriations made for the payment of indemnity for the loss of registered mail, either foreign or domestic, and all moneys deposited as herein provided for, shall be available until expended, without regard to fiscal years, for the payment of indemnity for lost registered mail, either foreign or domestic, and for the reimbursement to the owners of the moneys to which they are entitled."

Indemnity for lost registered mail of the first class.—To meet the rapidly growing competition of private companies engaged in the insurance of mail matter, to increase the facilities of the registry system, and at the same time to provide additional revenue:

"That all lost registered mail matter of the first class shall be indemnified to its full value, not exceeding \$10,000, upon the payment of a prescribed registry fee, to be fixed by the Postmaster General, and to be commensurate with the risk assumed: *Provided*, That no indemnity shall be paid when the loser has been compensated by any other means than the Post Office Department, and when indemnity has been paid by the department it shall be subrogated to all the rights of the loser to the amount of indemnity paid under this act."

Domestic money-order fees.—To empower the Postmaster General, who now fixes international money-order fees, to adjust the rates for domestic money orders:

"Section 2 of the act of January 27, 1894, entitled 'An act to improve the method of accounting in the Post Office Department, and for other purposes,' is hereby repealed. A domestic money order shall not be issued for more than one hundred dollars, and the fees to be charged for the issue of such orders shall be determined, from time to time, by the Postmaster General: *Provided*,

however, That the scale of fees prescribed in said section 2 shall remain in force for three months from the last day of the month in which this act is approved."

Payment of invalid money orders.—To authorize a more economical and satisfactory method of paying invalid money orders:

"That that portion of section 4, chapter 21, of the act of Congress approved January 27, 1894 (28 Stat. L., 30), beginning with the words 'And thereafter,' in line 22 thereof, and ending with the words 'Auditor of the Treasury for the Post Office Department,' in line 27 thereof, be repealed, and the following substituted:

"*Provided*, That domestic money orders shall not be paid after one year from the last day of the month of issue except by direction of the Postmaster General and under such regulations as he may prescribe."

Collusion among bidders.—To prevent collusion among bidders for furnishing supplies to the Post Office Department:

"No contract for furnishing supplies to the Post Office Department or the postal service shall be made with any person who has entered, or proposed to enter, into any combination to prevent the making of any bid for furnishing such supplies, or to fix a price or prices therefor, or who has made any agreement, or given or performed, or promised to give or perform, any consideration whatever to induce any other person not to bid for any such contract, or to bid at a specified price or prices thereon; and if any person so offending is a contractor for furnishing such supplies, his contract may be annulled, and the person so offending shall be liable to a fine of not less than \$100 nor more than \$5,000, and may be further punished, in the discretion of the court, by imprisonment for not less than three months nor more than one year."

Inland transportation by railroad routes.—When periodical second-class mail matter is withdrawn from the regular mail trains preceding a general weighing and thereafter sent in freight trains, and the mails are weighed on the routes on which the regular mail trains operate, and pay adjusted upon the weights so obtained, it is impracticable to return such periodical second-class mail matter to the regular trains during the term if found advisable to do so for the reason that there is no way by which the railroad company can be compensated for such returned weights without a reweighing of all the mails on the route, which is inadvisable. The following proposed legislation was heretofore submitted:

"*Provided*, That the Postmaster General is authorized hereafter to restore to the regular mail trains such periodical mail matter carried in fast freight trains as in his judgment may be properly restored, and to weigh the same for a period of not less than thirty successive days and to ascertain the average daily weight thereof, and readjust compensation for railroad transportation on the routes over which it may be carried at not exceeding the rates provided by law."

Domestic rates to be fixed by Postmaster General.—By law Congress now fixes the rates to be charged for the issue of domestic money orders, while charges for the issue of international money orders are determined by the Postmaster General. To the end that the money order revenues may be more readily regulated to meet conditions as they may arise than is at present possible, and in the interest of greater uniformity and the better working of the system generally, it is recommended that Congress be asked to grant the Postmaster General authority to fix domestic money order rates.

New schedule of domestic money order fees.—Under the present schedule of domestic money order fees, which was fixed by the act of January 27, 1894, a fee of 3 cents is charged for the issue of orders from 1 cent to \$2.50, inclusive. Inasmuch as by the terms of the same act postmasters at third and

fourth class post offices are allowed a commission of 3 cents for each money order issued by them, it is manifest that a very large proportion of the orders for \$2.50 or less are issued at a loss to the department. On the other hand, it is believed that if the fee for orders for sums of \$5 and less be raised to 5 cents, the fees for orders exceeding \$60 may be reduced. In the judgment of this office, moreover, the schedule might be advantageously simplified by lessening the number of grades or classes of orders therein enumerated.

It is, therefore, recommended that the following schedule of fees for domestic orders be adopted:

For orders—	Cents.
From \$0.01 to \$5-----	5
From \$5.01 to \$20-----	10
From \$20.01 to \$40-----	15
From \$40.01 to \$60-----	20
From \$60.01 to \$100-----	25

The increase of revenue from a raise in the fee as proposed for money orders for sums of \$5 and less (which are the unprofitable ones) would far outweigh any possible loss of revenue through reduction of fees as here recommended on orders for sums ranging from \$60.01 to \$100. Such reduction naturally would have a tendency to stimulate the sale of the most profitable class of orders.

Simpler way of paying invalid money orders and postal notes.—The present method of paying the amount of invalid money orders and postal notes is by the issue of Post Office Department warrants on the Treasury. Such method is prescribed by the act of January 27, 1894, but has proven expensive and cumbersome and not at all satisfactory to the public by reason of delays in payment which, in many cases, must necessarily result under such system.

In the interest of improved service, therefore, it is recommended that the act of January 27, 1894, be so amended that payment of Invalid money orders and postal notes may be effected under such regulations as the Postmaster General may prescribe.

Registered mail indemnity account.—To avoid the need of numerous special appropriations, and to improve the method of accounting for receipts and disbursements on account of losses of registered articles, it is recommended that legislation be enacted, in effect as follows, providing for a continuous reimbursable appropriation which will permit all collections on account of losses of registered mail to be credited thereto and used as postal revenue, and also permit the immediate payment of indemnity claims, both foreign and domestic, without regard to fiscal years:

"That all moneys now in the hands of officers and agents of the Post Office Department and all moneys hereafter recovered, collected, or received from any source on account of the loss of registered mail of any kind, either foreign or domestic, shall be deposited in the Treasury for the services of the Post Office Department, and an account is hereby created, to be denominated 'Indemnity for loss of registered mail,' which shall be credited with all such deposits. All appropriations made for the payment of indemnity for the loss of registered mail, either foreign or domestic, and all moneys deposited as herein provided for shall be available until expended, without regard to fiscal years, for the payment of indemnity for lost registered mail, either foreign or domestic, and for the reimbursement to the owners of the moneys to which they are entitled."

Nonaccounting post offices.—The methods of furnishing postmasters with postage stamps, postal cards, stamped envelopes, and loose paper wrappers

could be much improved if Congress would authorize the smaller post offices to be made nonaccounting offices, so far as concerns their stamp supplies; these small offices to receive their supplies from neighboring large post offices instead of by requisition upon the department.

Division of Dead Letters.—In the interests of the service, it is believed that section 3938 of the Revised Statutes, relating to the disposition of valuable undeliverable mail matter, should be amended to read as follows:

"All dead letters and parcels containing valuable inclosures shall be recorded in the Division of Dead Letters, and when they can not be delivered to the addressee or to the sender shall be held, subject to reclamation for one year from the recording thereof. If within said period they shall not have been reclaimed, such letters and parcels shall be disposed of as the Postmaster General may direct."

It will be noted that the desired amendment includes the treatment of "parcels containing valuable inclosures," and it is not known whether the proposed treatment of parcels inclosing merchandise will conflict with views of the departmental committee charged with preparing rules and regulations for the treatment of parcel-post matter.

NAVY DEPARTMENT.

For the Bureau of Navigation:

The law should provide that the Hydrographic Office of the Navy Department publish all pilot and navigational charts and hailing directions and conduct surveys required in the making of these charts and books.

For the Bureau of Yards and Docks:

Change title of Chief of Bureau to "Director General of Works." (Bureau letter, Oct. 19, 1912, to Secretary.)

For the Bureau of Ordnance:

The law authorizing an assistant to the Bureau of Ordnance should be extended so as to provide two such assistants, their order to seniority to be either in accordance with their precedence on the Navy list or to be established by the Secretary of the Navy.

For the Bureau of Construction and Repair:

The bureau recommends such legislation as may be necessary to provide for assistants to the chief of bureau as has been recommended from time to time by the department. In view of the large increase of the department's work, the appointment of assistants would relieve the chief of bureau of many details and also provide for an officer to act in his absence. A chief of bureau is frequently absent from the bureau investigating various work under the bureau's cognizance, and it is considered important that there should be assigned two officers who are qualified in technical matters, coming under the cognizance of the bureau, to act in the absence of the chief of bureau.

In view of the repeated requests from commandants of navy yards and naval stations for construction officers, and owing to the increased number of ships now comprising the Navy and the number of ships under construction, necessitating more work under the cognizance of the bureau and the increased duties devolving upon the present members of the corps, it is recommended that the number of officers of the construction corps be increased from 75 to 100.

The repeal of sections 1538 and 1539, Revised Statutes, limiting the expenditures on hull and rigging of vessels without survey.

That the clause in the act of June 10, 1896, making unlawful the employment of active or retired officers of the Navy or Marine Corps by any person

or company furnishing naval supplies or war material to the Government, be repealed.

That staff officers be promoted up to and including the rank of captain, with runnings mates in the line.

That section 10 of the sundry civil bill approved August 24, 1912, relative to expenses of attendance of officers or employees at any meeting or convention, be repealed.

That section 6 of the sundry civil bill approved August 24, 1912, relative to submission of estimates for general or lump-sum appropriations, be repealed.

For the Bureau of Steam Engineering:

Modify the present naval supply account act to permit the use of "operating credits" during the fiscal year in which they accrue. This would prevent the depletion of appropriations and promote economy and efficiency. Provision should be made for the purchase of professional and technical books for use in the bureau. Under the present arrangement such books must be purchased from the limited funds provided for the Navy Department Library. The number of such books available is, therefore, limited and are not sufficiently accessible to be of any great value to the bureau.

For the Bureau of Supplies and Accounts:

A further increase should be made in the Pay Corps of the Navy and increased salaries should be provided for the clerks of the bureau.

The provisos under the following appropriations, pay miscellaneous, ordnance and ordnance stores, equipment of vessels, maintenance yards and docks, provisions Navy, construction and repair, and steam machinery, which limit the amounts to be paid for classified employees under each, should be eliminated and the following proviso should be inserted at a suitable place in the naval appropriation bill:

"Provided, That the total sum to be paid out of all naval appropriations under the direction of the Secretary of the Navy for clerical, drafting, inspection, messenger and watchmen service, and for chemists, at all navy yards, naval stations, and other establishments under the Navy Department, shall not exceed \$—— during the fiscal year ending June 30, 1914: Provided further, That the pay of all such classified employees employed on industrial work shall be charged to cost of work and of those employed on military work shall be charged direct to appropriation: And provided further, That each classified employee shall be designated as either industrial or military and his salary charged accordingly."

The abolition of the Returns Office, Department of the Interior, as previously recommended by the President's Commission on Economy and Efficiency.

INTERIOR DEPARTMENT.

Amendment should be made of the existing law relating to Crater Lake National Park and Mesa Verde National Park, respectively, so as to authorize the use of the revenues for privileges granted in said parks in the administration, protection, and improvement thereof, thereby making legislation as to these parks correspond with similar legislation as to other national parks under this department. Amendment also of existing law should be made so as to authorize the Secretary of the Interior to grant leases for a period of 20 years or less in the various national parks under his supervision. The present limitation of 10 years in most of these reservations is not such as to induce capital to make investment in buildings and hotels. Provision also should be made by Congress for the extinguishment of all private holdings in the several national parks.

The Secretary of the Interior should be authorized to expend the appropriations for stationery and contingent expenses of the department in the purchase of such supplies for the subordinate bureaus of the department, and to reimburse the department appropriations for such expenditures through the medium of transfer vouchers; the accounting officers should be required to accept the department's certification of transfers for such purpose.

For the Government Hospital for the Insane:

See "A report of the committee to consider the organization and needs of the Government Hospital for the Insane, as made to the Secretary of the Interior under date of November 10, 1911."

For the Columbia Institution for the Deaf:

A law similar in intent to Senate bill 6350, Sixty-first Congress, second session, favored by former Secretary Ballinger and introduced by Mr. Gallinger, should be enacted, requiring that the Columbia Institution for the Deaf report directly to Congress instead of reporting to the Secretary of the Interior, and giving its board of directors power to bestow free scholarships.

For the General Land Office:

The taking of proofs on the land. At present proofs are taken before the register and receiver and United States commissioners. In my opinion this procedure is not satisfactory. A more expeditious way would be to have the proofs taken on the land by a special agent designated to visit the land. The agent should be authorized to collect a fee from the claimant, the amount of which should be based upon the distance of the claim from some given point in the land district. If this procedure is adopted the proof submitted would be much more satisfactory, and there would be a saving in rendering unnecessary the expenses of a subsequent examination by a special agent to detect fraudulent proofs. The cost to the claimant would be about the same that he is under now in the payment of his expenses.

Amendments to "compulsory attendance act."—It is believed that the difficulties and embarrassments now attending procedure under the act of January 31, 1903 (32 Stat., 790), known as the compulsory attendance act, would be obviated by an amendment providing for the attendance of witnesses residing within 100 miles of the place of hearing, and providing for the taking of depositions of witnesses living at a distance greater than 100 miles from the place of hearing. The Comptroller of the Treasury has held that, under the terms of the act cited, a witness who attends at the place of hearing is entitled to receive only fees and mileage to cover the distance traveled in the county in which the hearing is held, and that he is not entitled to reimbursement for any expenses incurred in travel outside of the county. The comptroller has also held that, where a deposition is taken under section 4 of said act in the county of the witness's residence, the witness is entitled to but travel expense for the distance within the county. This construction of the law has resulted in considerable embarrassment to this office, for the reason that a witness may live just over the line of the county in which the hearing is held, and it would be considerably less expensive to have him appear at the place of hearing, although it is in another county, than to take a deposition in the county in which he resides, for in many instances the nearest officer authorized to take the deposition might be in a part of the same county far removed from the place of the residence of the witness. If the amendments as suggested are enacted, the confusion now arising in the adjustment of fees of witnesses would be obviated.

For the Office of Indian Affairs:

There have been submitted to Congress a large number of bills affecting Indian affairs. This legislation is enumerated in the legislative calendar of

the Sixty-second Congress, compiled by the Committee on Indian Affairs of the United States Senate. The calendar shows the docket number, by whom introduced, and date of reference, bill number, title, subcommittee, and date referred, and action thereon.

One of the most important items of legislation relating to Indian affairs pending before Congress is the bill H. R. 46, which has for its purpose the amending of the act of March 2, 1907 (34 Stat. L., p. 1221), being "An act providing for the allotment and distribution of Indian tribal funds." If H. R. 46 is enacted, it will enlarge the scope of the act of March 2, 1907, which experience has shown to be advisable and necessary in order to cover classes of Indians not now provided for under existing law. There are more than \$40,000,000 of Indian trust funds in the United States Treasury, and it is deemed advisable to segregate these funds to the credit of the individual Indians and use the funds whenever practicable for the benefit of said Indians in promoting their civilization.

There is no authority of law to permit mining on Executive order Indian reservations. The lack of this law is resulting in loss to the Indians and retarding the development of certain portions of the Indian country. There has been introduced in Congress a bill, S. 6812, which if amended as recommended by the department and enacted, will provide for the leasing of lands within Indian reservations that have been established by act of Congress or Executive order.

There is also serious need of legislation which will permit any nation, tribe, or band of Indians to submit its claims against the United States to the Court of Claims for adjudication, with the right of either party to appeal to the Supreme Court. The department has submitted to Congress legislation covering this subject, which was introduced in the Senate as S. 5151, and in the House as H. R. 19414. If the general jurisdictional legislation now pending in Congress is not enacted, it is believed that there should be enacted special jurisdictional bills permitting Indian nations, tribes, or bands to submit their claims against the United States to the Court of Claims.

Section 2 of the act of June 25, 1910 (36 Stat. L., p. 855), should be amended so as to permit Indians to dispose by will of other property than allotments held in trust. There has been introduced in Congress legislation, H. R. 1332, which has for its purpose the broadening of the scope of section 2 of the act in question. This bill has been reported on favorably by the department, and it is hoped that it may be enacted at the coming session of Congress.

For further information regarding Indian legislation attention is invited to the Senate calendar herewith, relating to Indian legislation, which shows the views of the department on the various bills on which departmental reports have been submitted.

For the United States Patent Office:

Section 4934, Revised Statutes, should be amended as to the fee for recording assignments in such a manner as to provide for an additional fee of 25 cents for each patent in excess of one included in an assignment. At the present time it is a common practice to include in a single assignment a large number of patents, and the expense of making the record is largely in excess of the fee received for the purpose.

Section 4934, Revised Statutes, should also be amended with respect to the fees paid upon the filing of applications and the allowance of the same by making the first fee \$25 and the final fee \$10. In the Oldfield bill, H. R. 23417, the fees for filing and allowance of a patent were reversed, the first fee being \$20 and the final fee \$15, but the change above recommended would probably yield a greater revenue without increasing the total expense to the applicant,

and such increase in revenue would probably be advisable if additional expenses which have been recommended to the Economy and Efficiency Commission should be hereafter incurred.

Section 4898, Revised Statutes, should be amended by adding at the end thereof the following words: "Or prior to the date of such subsequent purchase or mortgage." It would seem to be only just that any assignment or mortgage which is placed of record in the Patent Office prior to a subsequent assignment should be valid against such subsequent purchaser or mortgagee. This subject was discussed and the change in the law was recommended by Commissioner Hall in his annual report to Congress for the year 1887, but nothing has been done.

For the Bureau of Education:

The limitation on number of copies of the bulletin and miscellaneous publications that may be issued by the bureau should be removed, and the number to be issued should be determined by the Secretary of the Interior.

1. Provision should be made for an assistant commissioner to perform such duties as may be assigned to him by the commissioner.

2. There should be definite authority for the commissioner to attend meetings of educational conferences, associations, and societies, and to detail specialists in the bureau to do the same.

3. The Bureau of Education should be authorized to carry on experimental work in elementary and secondary education in cooperation with public elementary and high schools.

For the United States Geological Survey:

Two amendments to the existing law are desired:

First, to provide for participation in the "compensation for injury" law approved May 30, 1908. The work of the employees of the Geological Survey in the field, especially in the Water Resources Branch, is extremely hazardous. There have been several accidents in which great hardship was imposed upon the injured employee, and it was impossible for him to receive any redress. The employees of the Engraving Division, which includes the instrument shop and the photographic laboratory, are also exposed to danger, such as the crushing of hands or feet while working on presses, planing machines, operating grinding or buffing machines, lathes, drill presses, etc., or in handling the heavy stones and forms used in printing. In the photographic laboratory the greatest danger is from accidental poisoning; but there are other sources of danger, such as injuries in handling large plates of glass and heavy printing frames.

Second. General authority for expenditures from scientific appropriations outside of the United States. Not only are frequent demands made upon the Geological Survey, as on other scientific bureaus, for representation at international congresses purely technical or scientific in character, but occasional geologic or engineering study of foreign localities is needed in direct connection with surveys and investigations under way in the United States. At present delegates to international congresses are forced to meet necessary traveling expenses by personal expenditures. I have represented the survey at two international geological congresses at my own expense—one in Mexico and the other in Sweden—and the same is true of my associates. The first-hand knowledge which the geologists in the Government service have of the geology and ore deposits of other countries has been gained by them before entering the service or while on leave without pay, when traveling at their own expense or as experts in the employ of foreign corporations. In this way Federal geologists have made critical professional studies in South Africa, Australia, South America, Mexico, and Asia, which experience has contributed largely to the value of the

survey's work in the United States. To cite one case: Within a few months the chief geologist of the survey was called in an important land case as the Government's chief expert witness, and in the cross-examination he was called upon to discuss the copper mines of the world, with the result that his personal acquaintance with certain of the foreign mines gave added weight to his testimony and to the Government's case. His familiarity with these foreign occurrences had, however, been acquired at personal expense.

For the United States Reclamation Service:

It is deemed desirable to secure legislation which will authorize the Reclamation Service to invest a portion, not exceeding 50 per cent, of the receipts from the sale of town lots upon reclamation projects in municipal improvements, such as water supply, sewerage, paving, etc.

For the Bureau of Mines:

It is desirable that appropriations made for mine accidents investigations, fuel testing, mineral-waste investigations, or other technical work shall provide for all equipment, supplies, expenses of travel, and other expenses of every sort incident thereto, including personal services in the District of Columbia, so that the Treasury accounting officers may be in no doubt as to the full scope and purposes of these funds. See estimates of appropriations for 1913, pages 408 and 409.

DEPARTMENT OF AGRICULTURE.

It would be desirable to codify the laws governing the department work and to put all the bureaus on the same basis as to laws governing permanency of work. At present certain bureaus are governed by specific acts of Congress establishing them as integral branches of the department, while others are acting under appropriations made to enable the Secretary of Agriculture to undertake or continue certain lines of investigation.

Within the last few years there has been developing a strong sentiment in favor of the Government making larger provision for the promotion and protection of human health, and several bills have been introduced in Congress for the establishment of a bureau of public health. I am in hearty accord with the general object of providing better facilities for work in the interest of the public health and believe that all instrumentalities of health should be transferred to the proposed bureau.

In the interest of economy and the securing of better housing facilities for branches of the Department of Agriculture now occupying rented quarters I have to suggest the desirability of having authority given by Congress to the Secretary of Agriculture to secure plans for additional suitable buildings to be erected on the grounds of the Department of Agriculture, such buildings to have sufficient capacity to house all units of the department and employees now occupying rented quarters in Washington. In 1903, when the last building for the department was authorized, there were only about 1,000 persons in the department located in Washington. By the time the building was completed in 1908 the force of the department in Washington had doubled in size and further additional space was immediately required. At the present time the department has nearly 3,000 employees in Washington. The appropriations for the department have increased many fold in the past decade and there have been added a considerable number of units of work, requiring extensive laboratory facilities. This large increase has necessitated the securing of quarters in a number of outside rented buildings, many of which are not well adapted for laboratory and other investigational work. The department is now occupying rented space in 20 separate buildings, most of which are located just south of the department grounds, and \$95,329 is appropriated at present for such rent

of buildings in the District of Columbia. In considering any plan for the future growth of the department it is absolutely essential and necessary that the matter of the erection of further buildings on the north lot be given due weight. The south lot is now occupied by the laboratory wings of the structure authorized in 1903. Provision has been made for an extension of these structures at any time Congress sees fit to make appropriations for the same. This extension will include a proper administration building sufficient to house a portion, but not all, of the active force now in the city of Washington. The north side of the Mall on the grounds of the department is now occupied by 29 greenhouses and a large brick structure in which the mechanical shops, stables, storerooms, etc., necessary to the work of the department are located. The actual buildings now located on the north lot represent an approximate value of from \$150,000 to \$200,000. The greenhouses located at this point are used primarily as adjuncts to our laboratories. Much of the investigational work that is being conducted by the department makes it extremely important to have such facilities close at hand. If there be added to the present Agricultural Building such units as may be necessary to make it suitable for housing all administrative forces, scientific forces, and laboratories now occupying rented buildings, the approximate cost of this addition will be \$3,000,000. The present new buildings cost \$1,500,000 and provide a floor space of 159,524 square feet. This is an average cost of \$9.40 per square foot. In the same ratio new units of sufficient size to accommodate those branches of the department now occupying rented quarters or quarters on the Government reservation in old buildings which must be removed to make room for the additions, will cost approximately \$3,000,000, as will be seen from the following table:

	Square feet.
Present rented quarters.....	303, 250
Main building (to be removed).....	35, 000
Insectary (to be removed).....	2, 500
Annex building (to be removed).....	18, 000
Dairy building (to be removed).....	1, 250
Total.....	<u>360, 000</u>
Three hundred and sixty thousand square feet, at \$9.40 per square foot.....	\$3, 384, 000

In transferring services of the department from rented quarters a considerable saving in waste space can be effected and in addition to the rent now paid several thousand dollars of extra administrative and running expense could be saved. The necessity and desirability of this plan was recommended in the report of the President's Commission on Economy and Efficiency "On the Housing Services in the Department of Agriculture," July, 1912, as follows:

"The Government can add to the two segments of its own building, known as Laboratories A and B, which cost \$9.40 per square foot, such additional units as may be necessary to include the floor space mentioned above, or such additional space as may be required to include the space in all rented buildings, the owned buildings that would have to be removed, and the space that may be required by the Department of Agriculture for a period of years, in order that the entire service in the city of Washington, except the Weather Bureau, may be contained in one building rather than rent one or several large buildings, with the result of an equally positive but less tangible further economy due directly to better housing, more complete concentration, intercommunication and control of the bureaus, divisions, and individuals, and the increased efficiency and dispatch which would inevitably result to the service therefrom."

A bill has been introduced in the House of Representatives, H. R. 25574, July 3, 1912, by Mr. Stanley, "To provide for the securing of plans for additional buildings for the Department of Agriculture in the District of Columbia." In order to meet the necessities in the housing of the Department of Agriculture, this legislation will be a step toward carrying out the recommendations contained herein.

In the estimates of appropriations for 1914 I have submitted the following recommendations for the Bureau of Animal Industry:

First. That the provisions of the act of Congress of March 3, 1905, "To enable the Secretary of Agriculture to establish and maintain quarantine districts, to permit and regulate the movement of cattle and other live stock therefrom, and for other purposes," be so amended as to apply to any railroad company or other common carrier whose road or line forms any part of the route over which cattle or other live stock are transported in the course of shipment from any quarantined State or Territory or the District of Columbia. This additional provision is desired, inasmuch as by the decisions of the courts the Department of Agriculture is now without power to control the treatment, handling, method and manner of shipment, etc., of cattle or other live stock in the course of interstate transportation by rail after such shipments have been moved from quarantined States and have been received by connecting carriers in States which are not quarantined.

Second. That additional authority be given the Department of Agriculture to prevent the introduction into the United States of dangerous or worthless products, some of which products may be the means of introducing diseases not now known in the United States, and also for the purpose of controlling the use by preventing the interstate shipment of similar dangerous or worthless products that may be manufactured within the United States; the products referred to being worthless, contaminated, dangerous, or harmful viruses, serums, toxins, or analogous products intended for use in the treatment of domestic animals.

Third. That authority of law be given the Department of Agriculture to sell at cost such pathological or biological specimens as the Secretary of Agriculture may deem of scientific or educational value, to scientists or others engaged in the work of hygiene and sanitation, all moneys so received to be deposited in the Treasury of the United States.

Fourth. That additional authority be given, extending the provisions of the Federal meat inspection law to reindeer and the meat and meat food products thereof.

The Bureau of Animal Industry is of the opinion that in the meat inspection work authority of law should be secured to require labels to show the principal ingredients contained in packages of meat products.

In addition to the foregoing recommendations for new legislation the following recommendations are made in the report of the Chief of Bureau of Animal Industry for the fiscal year ending June 30, 1912:

"Experience in the enforcement of what is known as the 28-hour law has shown the desirability of exempting in some cases from its operation live stock which is being shipped under quarantine restrictions. Owing to unforeseen delays it is sometimes necessary in order to comply with the law to unload stock which is being shipped under quarantine restrictions into pens which are not specially set apart for that class of stock and which are likely to be used soon afterwards for other stock, and in this way infection has sometimes been spread. This danger could be practically obviated if the Secretary of Agriculture were clothed with power in such cases of emergency to waive the provisions of the law so that animals under quarantine might be kept in the cars for a sufficient

time to reach a point where facilities were available for handling them without danger to other stock.

"Although existing law authorizes the Secretary of Agriculture to require the disinfection of live-stock cars moving into or out of a section that is quarantined, it is desirable to have this authority extended so as to empower the Secretary of Agriculture to require the disinfection of any live-stock cars used in interstate commerce whenever he may consider such disinfection necessary in order to prevent the spread of disease.

"In the shipment of live stock it is sometimes a practice to put into the same car animals of various sizes and species, with the result that small animals are often injured or trampled to death by larger ones. In order to remedy this evil it is desirable that the Secretary of Agriculture should have authority to regulate the shipment of different classes of stock in the same cars.

"Dead animals are sometimes shipped in the same cars with live ones, and there is danger of the spread of disease in this way. Such shipments should be prohibited by law.

"There should also be legislation prohibiting the interstate shipment of young calves, which, on account of their inability to eat solid food and their refusal to drink water, are sometimes kept for several days without nourishment."

"In previous reports attention has been called to the need of inspecting dairy products and supervising their shipment. Cream is shipped great distances to creameries to be made into butter, and is often received in such a filthy and putrid state as to be thoroughly unfit to enter into the composition of a food product. Investigations made during the last fiscal year showed that 61 per cent out of 1,554 lots of cream received at creameries and buying stations was of third grade, i. e., dirty, decomposed, or very sour; that 94½ per cent of the creameries investigated were insanitary to a greater or less degree; and that 72.6 per cent of these creameries did not pasteurize the milk so as to destroy any disease germs that might be present. As butter is taken in the raw state, this product when made under such conditions as prevail in the majority of creameries can not be said to be wholesome and free from danger to human health. It is believed that a proper law, well enforced, would remove a great majority of the bad conditions now existing. A Federal law would, of course, apply only to products made for interstate or export shipment or to establishments engaged in interstate or foreign commerce. Such a law should embody the following requirements:

"1. That a proper standard of sanitation in the plants be maintained.

"2. Compulsory pasteurization of all cream.

"3. That low-grade cream which is neutralized, blown, or otherwise renovated be handled in a separate plant, and that the butter made from such cream be labeled so as to indicate that it is made from renovated cream; in other words, it should be handled in the same manner as renovated butter.

"4. That the stamp of approval of the United States Government should be upon all cases before any transportation company is allowed to accept them for interstate or export shipment.

"The power should be given to inspect the cream received at such establishments and to supervise the processes of manufacture, as well as to inspect the finished product and to condemn and destroy for food purposes any cream and all butter found to be unwholesome or unfit for human food. These provisions could be modeled somewhat after the present meat-inspection law."

"The law of May 9, 1902, under which inspection of renovated or processed butter, and of factories engaged in the preparation of this product, is carried on, is inadequate and should be amended or superseded by a law containing pro-

visions similar to those of the meat inspection law, so far as they should be applicable, but retaining the revenue feature of the present law. Some improvement has been made possible by a provision inserted in the current agricultural appropriation act, giving authority for enforcing sanitation at these establishments, but further legislation is needed. The new law should embody the following provisions:

"1. The name of the product should be 'Renovated Butter.' This name would indicate exactly what the product is. The name 'processed butter,' authorized by the present law, is deceptive.

"2. The manufacturer should be required to pack all renovated butter in small packages, of say 1, 2, and 3 pounds, and should be required to place a stamp upon each package in such manner as to seal the package, which stamp should not be broken or removed except by the consumer of the goods. A definition in the law covering the word 'consumer' would of course be necessary. At present a very large per cent of renovated butter is sold as butter, and while properly renovated butter is a wholesome product, it should be sold to the consumer for exactly what it is. The manufacturer's original package would be a great factor in preventing deception.

"3. The Secretary of Agriculture should have authority to make regulations regarding the sanitation of the plants, the kind of packing stock to be used, and the finished product. There should also be authority to make sufficient inspections to see that these regulations are complied with.

"4. The Secretary of Agriculture or his authorized agents should have authority to condemn and destroy for food purposes all packing stock which is for any reason unfit to be used in a food product. He should also have authority to require the pasteurization of all milk, cream, and butter oil to be used in renovated butter.

"5. All manufacturer's packages and shipping cases of renovated butter should be labeled 'Renovated Butter' in letters of a given size, and in addition the label should bear the words 'U. S. Requirements Complied With' or some other statement of approval, and the factory number. All labels, marks, and brands should be approved by the Secretary of Agriculture under suitable regulations issued by him.

"6. All railroad and transportation companies should be prohibited from accepting for interstate shipment any renovated butter not properly labeled.

"7. The Secretary of Agriculture should have authority to withdraw and prohibit the further use of the approval label by plants failing to comply with the law and the regulations.

"8. Suitable penalties should be provided for all violations."

I have also submitted in the estimates of appropriations for 1914 the following recommendations for the benefit of the Forest Service:

1. The paragraph defining the authority of the Secretary of Agriculture under the appropriation for general expenses of the Forest Service should be amended by striking out the words "except the Black Hills and Harney National Forests in South Dakota," and the words, "Provided, That the exportation of dead and insect-infested timber only from said Black Hills and Harney National Forests shall be allowed until such time as the forester shall certify that the ravages of the destructive insects in said forests are properly checked, but in no case after July 1, 1914." There is a very strong demand from the people residing in and adjacent to the Black Hills and Harney National Forests for the repeal of that portion of the law which restricts the exportation of forested products to points outside of the State of South Dakota. These forests are located in the extreme southwestern corner of South Dakota and adjoin the boundary line of the State of Wyoming. During the past few years a very large number of new

settlers have established their homes in southeastern Wyoming adjacent to these forests. Under the existing restrictions of the law they are unable to secure any timber supplies from the forest near their homes, but are compelled to purchase lumber shipped from a distance. This is also true of settlers in northwestern Nebraska. The needs of the settlers and industries in southwestern South Dakota are sufficient to utilize only a small portion of the mature timber in these national forests and, consequently, with a restricted market, a very large amount of timber is being allowed to deteriorate in quality while it is urgently needed by settlers in the adjoining States.

2. A paragraph should be included as follows: "*Provided*, That in all patents hereafter issued for lands acquired under any of the public-land laws which are located within the limits of a national forest, it shall be expressed that there is reserved from the lands in said patent described a right of way thereon for roads or trails constructed by the authority of the United States or necessary in the administration of the national forests." It is often difficult to foresee the need for reserving rights of way which will be necessary for the handling of timber and other products of the national forests, and many instances have already occurred in which patent has been issued for lands which control the natural outlet for large bodies of timber. In listing lands for settlement under the act of June 11, 1906, such needs can sometimes be foreseen and the necessary right of way excepted in describing the land, but even with this class of entries it is often difficult to tell in advance just where the right of way should be located. In order to obviate this difficulty and protect the public interests, it is desired that a reservation of the right to locate necessary rights of way should be made in the issuance of patents for lands within the boundaries of national forests.

3. A paragraph should be included as follows: "That hereafter the Secretary of Agriculture be authorized to reimburse owners of horses, vehicles, and other equipment lost, damaged, or destroyed while being used for necessary fire fighting, trail, or official business, such reimbursement to be made from any available funds in the appropriation for which the hire of such equipment is properly chargeable." In fighting forest fires the Forest Service depends very largely upon being able to hire horses and conveyances which may be necessary for the transportation of men and supplies. It often happens that owing to the hazardous nature of this work and the danger of injury to horses, vehicles, or other equipment the owners of such equipment decline to furnish it in the absence of any guarantee of return in good condition, and great difficulty is experienced in securing the necessary means of transportation at times when it is most needed for the protection of the national forests.

4. A paragraph should be included as follows: "The Secretary of Agriculture is hereby authorized to enter into cooperative agreements with towns, cities, or States for the management during a limited term of years of lands owned by them and located either within or adjacent to the national forests, under terms which will provide for reimbursement of all money expended in the improvement and protection of such lands." Many of the towns and cities in the Western States are dependent for their water supply upon streams, the headwaters of which are located within the national forests. It is extremely important, therefore, that good forest conditions be maintained upon these watersheds. In some cases the towns or cities own considerable areas of land upon these watersheds within and adjacent to the national forests and are desirous of securing the assistance of the Forest Service in the proper management of these lands. In several of the States large areas of timberland have been selected under the provisions of enabling acts for the benefit of their schools or other public institutions. These lands are also located either within

or adjacent to the national forests, and the States are desirous of cooperating with the Forest Service in their management. For these reasons it is desirable that legislation be enacted which will authorize the Secretary of Agriculture to enter into agreements for the management of municipal or State lands in connection with the national forest lands until such time as the town, city, or State is prepared to assume full charge of the lands; the total cost of such work to be paid by the town, city, or State. This would give the Forest Service an opportunity to prepare practical working plans for the lands and enable the municipalities and States to secure the benefit of the advice of the trained men in the Forest Service.

5. In addition attention is invited to the following paragraph which appears in the agricultural appropriation bill for the fiscal year ending June 30, 1912 (36 Stat., 1235, 1253): "That so much of an act entitled 'An act making appropriations for the Department of Agriculture for the fiscal year ending June 30, 1908,' approved March 4, 1907 (34 Stat. L., pp. 1256, 1270), which provides for refunds by the Secretary of Agriculture to depositors of moneys to secure the purchase price of timber or the use of lands or resources of the national forests such sums as may be found to be in excess of the amounts actually due the United States be, and is hereby, amended hereafter to appropriate and to include so much as may be necessary to refund or pay over to the rightful claimants such sums as may be found by the Secretary of Agriculture to have been erroneously collected for the use of any lands, or for timber or other resources sold from lands located within, but not a part of, the national forests, or for alleged illegal acts done upon such lands, which acts are subsequently found to have been proper and legal; and the Secretary of Agriculture shall make annual report to Congress of the amounts refunded hereunder." This paragraph should be amended by reenacting it with the words "or adjacent to" inserted immediately after the words "from lands located within," in line 23. While this provision clearly applies to sums erroneously collected for the use of lands, or for timber or other resources sold from lands located within, but not a part of, the national forests, it has been held not to apply to lands outside or adjacent to the forests which are outside the exterior boundaries of the forests. There is no good reason why moneys erroneously collected for the use of the latter class of lands should not also be paid to the rightful claimants. Every argument in favor of making such payments to claimants of lands within the forest applies equally to lands immediately outside or adjacent to it.

Miscellaneous.—That the provision of section 84 of the Criminal Code be extended to include all reservations under the jurisdiction of the Department of Agriculture and that wardens in charge thereof be given the same authority to make arrests without warrant as is now accorded Forest Service officers under the provisions of Thirty-third Statutes, page 700.

Section 8 of act approved June 26, 1912 (U. S. Stats., 1911-12, pt. 1, p. 184), should be changed so as to permit employees of this bureau outside of Washington, D. C., to attend meetings of farmers, fair associations, and other assemblages of persons interested in agriculture, at Government expense, because such assemblages afford superior facilities and opportunities for the collection of agricultural data.

The provision in Twenty-third Statutes, 356, prohibiting payment of any part of the appropriation of this department as additional salary or compensation to any person receiving compensation as an officer or employee of the Government, should be repealed. This provision constantly hampers the field work of the department in preventing the employment of members of the Life-Saving Service.

Reclamation Service, Indian Service, postmasters, etc., as wardens of our reservations, storm-warning observers, and in other capacities in the field. Such duties might well be performed by officers in other departments without interfering with their regular work, and thus effect economy and increase efficiency by making available to this department a much higher grade of employees than could otherwise be secured for the practically nominal salaries offered, wardens, river and rainfall observers, storm-warning displaymen, collaborators, etc.

There should be an amendment to section 8 of the legislative act (No. 299) approved August 23, 1912, relative to the centralization of the distribution of publications in the Government Printing Office, so as to provide for only the distribution of regular mailing lists, leaving the miscellaneous distribution to be conducted by the department.

Under the provisions of Thirty-sixth Statutes at Large, 440, the maximum salary that may be allowed scientific and technical men is \$4,000. It is thought that this should be increased to \$5,000, and legislation is recommended accordingly, the maximum salary to be given only to those few scientists who distinguish themselves in the department by extraordinary scientific work. The department has already lost many of its most valuable men and will continue to lose them until the present legal limitation is increased as recommended.

In the act to provide for the thirteenth and subsequent decennial censuses approved July 2, 1909 (36 Stat., 3), the following proviso occurs: "*Provided*, That hereafter all examinations of applicants for positions in the Government service, in any State or Territory, shall be had in the State or Territory in which such applicant resides, and no person shall be eligible for such examination or appointment unless he or she shall have been actually domiciled in such State or Territory for at least one year previous to such examination." It is desired that the above proviso be amended by inserting after the words in the opening sentence, "in any State or Territory," the words "except such examinations as test professional, scientific, or technical qualifications." The Attorney General has already interpreted this proviso as including only examinations to appointments in the apportioned departmental service in Washington, D. C., but the effect of the law as enforced is to prevent the probational appointment in Washington, D. C., of eligibles examined for the nonapportioned service except in the few cases when the residence qualifications of the applicant at the time of the examination, fall within the terms of the proviso. Necessarily eligibles are therefore certified, not in accordance with their relative standing in the list of all who passed the examination, but in accordance with their relative standing on the restricted list last mentioned, with the result that selection must be made from eligibles of inferior ratings in the examinations. A large majority of applicants in professional, scientific, and technical examinations are persons who are just completing their courses at educational institutions, and who would be put to a prohibitive expense, to say nothing of the detriment to their school work, in returning to the State of their legal residence to take the examination there; and even in case of such return their eligibility to take the examination is questionable in view of the requirements of "actual domicile" for the year preceding the date of the examination.

Section 7 of the general deficiency bill, approved August 26, 1912, provides as follows: "No part of any money contained herein or hereafter appropriated in lump sum shall be available for the payment of personal services at a rate of compensation in excess of that paid for the same or similar services during the fiscal year 1912; nor shall any person employed at a specific salary be hereafter transferred and hereafter paid from a lump-sum appropriation at a rate of compensation greater than such specific salary, and the heads of departments shall cause this provision to be enforced." The solicitor of the Department of

Agriculture has rendered an opinion in regard to the interpretation of the above section to the effect that it will be necessary to demote all employees on the miscellaneous roll who have received promotions since June 30, 1912, to the salary received in the fiscal year 1912, providing that on July 1, 1913, the employee is still performing the same or similar services as during the fiscal year 1912. The solicitor is also of the opinion that section 7 prevents the transfer of employees from the statutory to the miscellaneous roll with an increase in salary at that time or subsequently, even though the work to be done is of an entirely different nature from that performed under the statutory position. Since the restrictions of section 7 of the general deficiency bill are of such a nature as to seriously embarrass the department in the operation of its promotion policy by necessitating many undeserved demotions July 1, 1913, and also preventing many promotions which should be made on account of increased efficiency of the employees, increased responsibility, or increased cost of living necessitated by transfer of headquarters, in cases of employees on the lump-sum roll who are performing the same or similar services to that performed in the fiscal year 1912, it is desired that section 7 of the general deficiency bill be so modified by legislation as to allow deserved promotions of employees on the lump-sum roll even though their work is of the same or similar nature as that performed in the fiscal year 1912, and also to allow transfers of employees from the statutory to the miscellaneous roll at increased compensation, when the work to be performed is of a different nature from that performed by the employee under the statutory position.

The existing three-year limitation on transfers should be abrogated. (34 Stat. L., 449.) It is not apparent what justifiable result is secured from such legislation. In addition to the discouragement to employees who feel that they are being held in a position which is probably not congenial, it very frequently happens that an employee in one department, who is more or less unsatisfactory by reason of environment and lack of interest in the particular line of work in which he is engaged, would be of exceptional value in another department. Every executive, of course, has had the experience that employees who have been, to say the least, unsatisfactory in certain positions have, when transferred to other lines of work, met with exceptional success and have been of the highest value in the service, and it would appear that as long as an employee must be certified it is a matter of inconsequence as to which of the two departments concerned the certification is made, provided one of them secures an employee who is desirous of changing and entering into the proposed work and the other has the opportunity of replacing a dissatisfied employee with a new man. The transfer at the same salary will prevent raids upon any department sufficient to cripple it.

DEPARTMENT OF COMMERCE AND LABOR.

The department should be given authority to sell any or all of its scientific, technical, and statistical publications at a nominal price, to be fixed by the head of the department, with due regard to the cost of paper and presswork, amounts so received to be credited to the department's allotment for printing and binding and to be used for the purpose of paying for reprints of such publications.

The printing and distribution of the publications of the department would be facilitated by the enactment of Senate bill 4239, Sixty-second Congress, second session, now pending in the House of Representatives. The enactment of this bill would also afford much-needed relief to many of the bureaus of the department in respect to the number of copies of certain publications which may be printed.

Change the organic law so that consular officers shall be required to transmit directly to the Bureau of Foreign and Domestic Commerce copies of their official reports, with the proviso that prior to any publication of these reports the approval of the Department of State shall be obtained. Extend the limit (20,000 copies) now fixed by law for the circulation of Daily Consular and Trade Reports. Statutory provision should be made requiring accurate returns of export statistics (to be derived from manifests) by shippers (manufacturers and exporters). Repeal section 73 of the act of January 12, 1895, requiring the annual printing of 3,000 copies of Commercial Relations for Congress; authority to publish these annuals by country or geographical section is desirable, but it should be discretionary and not compulsory.

The law relating to the Bureau of Corporations should be supplemented by provisions: (a) Requiring that all industrial corporations engaged in interstate or foreign commerce shall file with the bureau a statement of their name, capital stock and bonded indebtedness, authorized and outstanding, legal residence, and principal place of business. (b) Requiring the submission of regular periodic financial reports by industrial corporations engaged in interstate or foreign commerce (at least of such corporations above a given size limit, such limit possibly to be determined by the amount of capital stock, although preferably by the amount of assets, or perhaps by the annual gross earnings); the scope of such reports is a matter of great importance and calls for further consideration. (c) Authorizing the bureau to act in an advisory capacity to the Federal courts in cases of dissolution or reorganization of interstate corporations the existence of which is found to be in violation of law or the conduct of which may be the subject of judicial regulation, so far as economic or financial problems are involved. (d) Authorizing the Secretary, as contemplated by Senate bill 4239, Sixty-second Congress, second session, now pending in the House of Representatives, to determine the number of copies of any given report of the bureau which may be printed, the issue of any one publication now being limited by law to 2,500 copies in any one fiscal year.

Laws relating to the Coast and Geodetic Survey should be codified and revised, such codification and revision to include all amendments and authorizations now carried in annual appropriation acts. The following additional legislation is needed: (a) Authority for the President to direct, through the Secretary of Commerce and Labor, the execution by the Coast and Geodetic Survey of any authorized public work involving mensurational surveys or investigational work similar to that now performed by this bureau, when, in the judgment of the President, such action be for the best interest of the Government. (b) Authority for the Secretary of Commerce and Labor to direct the expenditure from the appropriations for the survey of such amounts as may be necessary for the proper care and preservation of the health of employees in the field, and, in case of death, the necessary expense of burial and transportation of remains. (c) Legislation fixing the status of the vessels of the Coast and Geodetic Survey according to maritime usage and custom, including provisions for the contract of employment of the crews of vessels for periods in excess of the periods for which the appropriation is available; for the proper discipline of the persons on the vessels and for the extension of the benefits usually accorded to seamen of the merchant marine. (d) Legislation providing for a visiting committee of five members for the Coast and Geodetic Survey, to be appointed by the Secretary of Commerce and Labor and to consist of men prominent in commerce and allied interests, engineering, physics, and geodesy and not in the employ of the Government. This committee to visit the bureau at least once a year; and report to the Secretary upon the efficiency of its scientific work and the condition of its equipment. The mem-

bers of the committee to serve without compensation, but to be paid actual expenses incurred in attending its meetings. The period of service of the members to be so arranged that one member would retire each year, and appointments thereafter should be made for the period of five years.

The present authority of the Secretary of Commerce and Labor to direct officers and employees of the department to attend meetings and conventions of societies and other organizations at Government expense, under certain limitations, should be extended. This authority may be coupled with the condition that a complete report of all such travel performed prior to December 1 in any calendar year shall be reported to Congress on or before January 1 of the ensuing year.

The authority of the Director of the Census to furnish copies of tables and prepare statistical tables for private individuals and State officers should be specifically granted by statute and materially extended, in order to bring about greater cooperation between the Federal Government and local authorities with reference to statistical work, and provision should be made that the amounts received for work of this character may be credited to the appropriations available for the use of the bureau, in order that temporary additional clerical assistance may be obtained in the preparation thereof without loss to the Government.

ANSWERS TO QUESTION III.

A. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO UNCLASSIFIED CIVIL SERVICE.

DEPARTMENT OF STATE.

For the Department of State, none.

DEPARTMENT OF THE TREASURY.

For the office of Commissioner of Internal Revenue:

The force employed in connection with the internal tax system of the country, including the Commissioner of Internal Revenue and with the exception of persons temporarily employed, should be embraced in the competitive classified civil service and entirely free from political influence.

For the office of the Director of the Mint:

The mint service is now almost entirely in the classified service. Superintendent of mints, the chief assayer at each mint, and the engraver are appointed by the President and are not in the classified service. They should be included by law. The other subjects are, with few exceptions, within the authority of the administration.

For the office of the Surgeon General:

It is believed that all employees in the quarantine service and at marine hospital and relief stations should be in the unclassified civil service.

For the office of the Register of the Treasury:

Section 7 of rule 10 civil service regulations should be amended to allow the promotion of counters to grades about \$900.

For the office of Auditor for Interior Department:

There should be a reclassification of employees in the classified civil service. The difference in compensation between the grades now established is too great. A difference of about \$60 per annum between grades would result in more frequent promotions and facilitate a more equitable adjustment of salaries.

For the office of the Comptroller of the Currency:

I favor a general reclassification of the civil service along the lines of the bill introduced in the last Congress for that purpose.

INDEPENDENT ESTABLISHMENTS.

For the Civil Service Commission:

A reclassification is regarded as an essential step in any effective forward movement toward improving the personnel of the departments and thus bringing about greater efficiency and economy.

The commission therefore renews its recommendation made in its annual reports for legislation for a reclassification of salaries on the basis of quality and quantity of work performed.

For the United States Botanic Gardens:

As the Botanic Garden is under the direction of the Joint Library Committee of Congress, I think it advisable not to make any suggestions as to this question, we not being under the classified service.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: I think the law should empower the Attorney General to employ temporary clerks in this bureau without regard to the Civil Service Commission, in cases of pressing necessity, to be paid out of the lump-sum appropriation, for defense of suits in the Court of Claims. The reason for this discretion being left with the Attorney General can not be better illustrated than by citing the fact that the last session of Congress sent to the Court of Claims over 2,400 claims, all of which must be classified, docketed, and indexed. The force in the file room is inadequate to perform this work within a reasonable time and also keep up the current work. If the Attorney General could employ one or two clerks from two to four months upon this work it would relieve the congestion and greatly expedite the business.

The act approved August 24, 1912, known as the sundry civil bill, should be amended so as to enable this bureau to employ as consulting experts and witnesses engineers formerly in the Army and Navy who have not been out of the service the required time provided in the statute. Officers who have been in the Government employ and designated to superintend and inspect work done by contractors and are, therefore, thoroughly familiar with its technical details, frequently leave the Government service. These former officials become important technical and expert witnesses for the Government. By the act referred to the department is prohibited from employing persons who within one year next preceding the date of such employment have been in the service of the United States Government. The restriction in this act delays, and will in the future delay, the proper defense of many cases pending in the Court of Claims.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: The United States attorneys should be placed within the classified civil service, and their salaries should be very materially increased, with due regard to the volume and importance of the business within their respective districts. The law should specify a definite tenure of not less than eight years. Special safeguards should be provided to make such appointments strictly nonpolitical. When a satisfactory selection can not be made within the district the appointee should be selected from without.

Finally, the incumbent should be prohibited by law from engaging in private practice.

In the above suggestions lies the key to an immense advance in the efficiency of the department and also, I believe, in economy.

In honor, in responsibility, and, so far as practicable, in emolument, the office should be made attractive to the brightest minds in the legal profession.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. Charles W. Cobb: Assistant attorneys in this office are excepted from examination for appointment under Schedule B of the Civil Service Rules, and, therefore, there seems to be nothing here calling for my attention.

As I understand it, no change in law seems to be necessary. The classification of the assistant attorneys is not a matter of law, but can be regulated by executive order, through the Civil Service Commission. That commission has under immediate consideration the question of the possible inclusion of the assistant attorneys in this office, and those performing like duty in other departments within the competitive classified service, and it is believed that full report will be made by that commission thereon, and the matter in due time brought to the attention of the President.

Hon. W. T. Thompson: The Assistant Solicitor of the Treasury should be included in the classified civil service.

Hon. Charles Earl: None.

Capt. J. J. Glover: At present all of the employees of the Division of Accounts are in the classified service, and I understand that the force under the disbursing clerk is in the classified service.

Mr. A. Bruce Bielaski: I think that regardless of the manner in which the employee is selected, the principle that he must be retained without regard to political beliefs or personal friendship as long as needed and efficient, should be extended throughout the service.

DEPARTMENT OF THE NAVY.

For the Quartermaster's Department:

The question of placing the civilian employees of the Quartermaster's Department on duty in the Depot of Supplies, U. S. M. C., Philadelphia, Pa., and on duty in the carpenter shop in Washington, D. C., in the classified civil service is now before the department and the Civil Service Commission.

DEPARTMENT OF THE INTERIOR.

All laborers in the department in Washington should have a salary of \$660 instead of only \$480 or \$600 appropriated for a large proportion, as at present. The law already fixes \$660 "unless otherwise specially stated."

For the General Land Office:

The first change which should be made is the enactment of legislation similar to that recommended last year and adopted by the House of Representatives, namely, the abolishment of the position of receiver in local land offices and the substitution of a bonded clerk who should have duties of keeping the books of the local offices and taking the moneys. In this way over \$100,000 per annum could be saved and a more efficient service created.

An appointee to the position of register ought by law to be some one with legal attainments—a man who has been admitted to practice in the State in which he resides. I am of the opinion also that the register should be given the powers now vested in district judges in various States, of holding court, for the purpose of hearing contests at given points within his jurisdiction.

Surveyors general should be placed in the classified service and appointments to this position made from the corps of surveyors. The office should not

be concentrated in Washington, but should be retained in places close to the operations in the field, the local surveyors themselves being brought to their respective headquarters for the completion of their notes and the preparation of their plats during the off season. In this way an efficient corps of surveyors could always be obtained, with an adequate amount of work, and each surveyor could secure an annual living wage. There would be a diminution of the clerical force in the surveyors general offices, but the ultimate result would be good.

For the Bureau of Mines:

Rule VII, section 2. Report of appointments and changes of unskilled laborers.

Referring to section 1 (c), it has been found expedient in the Bureau of Mines to have reports of changes in status and appointments made by the nominating officers in the field service for the unskilled laborers. The pay rolls are kept in the Washington office, where disbursements are made, and not in the field offices, and the board of labor employment in any particular district could not check such records if so desired without going outside the district.

The method of making these records should be governed by departmental practice. Appointments issued under authority of the department should be reported in the usual monthly report of changes in employees by the proper official in the Washington office, based upon the completed appointment papers, and should be submitted to the Civil Service Commission, through the department, as for all other appointments, else complications would arise and incomplete information be furnished the Washington office, on which to keep records, base estimates, etc., as the field officers are engaged with scientific investigations and can not devote their time to detailed clerical work. It would also cause duplication of work.

It is recommended that unskilled laborers for the field service be exempt from civil-service examinations where registers are established as well as where they are not. The field officer could keep before him a list of all applicants for such position, and, with the approval of his bureau chief, could employ the one who appeared best qualified, if immediately available. Most of the common labor for the Bureau of Mines in the field is of an emergency nature.

DEPARTMENT OF AGRICULTURE.

About 5 per cent of the total force of this department is included in the unclassified civil service. Examination and certification for the positions of charwomen and unskilled laborer are issued in specified localities by the civil service boards of labor employment. The examination, which consists of certain physical requirements, enables the commission to furnish the department with persons qualified to perform unskilled manual labor. It would not seem advisable in the interests of the department to recommend any change in the law pertaining to the unclassified civil service.

DEPARTMENT OF COMMERCE AND LABOR.

The following unclassified positions, now filled by appointment by the President, by and with the advice and consent of the Senate, should be brought into the classified service: Ten supervising inspectors of steam vessels in the Steamboat Inspection Service; one agent, Alaska salmon fisheries; two assistant agents, Alaska salmon fisheries; one warden and four deputy wardens, Alaska service; all in the Bureau of Fisheries. This result may be brought about by authorizing the appointment of these officers by the head of the department.

B. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE PRESENT CLASSIFICATION OF THE CIVIL SERVICE.

DEPARTMENT OF STATE.

For the Department of State: None.

TREASURY DEPARTMENT.

For the office of the disbursing clerk:

There should be more grades, with less difference between grades, so that employees may receive frequent small increases in compensation.

For the Division of Bookkeeping and Warrants:

Reclassification recommended on basis of the Keep Commission and report.

For the office of the Surgeon General, Bureau of Public Health Service:

The three chiefs of divisions of the Hygienic Laboratory should be commissioned by the President, as are other commissioned officers of the service. The positions in question require the services of men of the highest attainments in scientific research.

For the office of Register of the Treasury:

No suggestion.

For the office of Auditor for Interior Department:

There should be a reclassification of employees in the classified civil service. The difference in compensation between the grades now established is too great. A difference of about \$60 per annum between grades would result in more frequent promotions and facilitate a more equitable adjustment of salaries.

For the office of the Comptroller of the Currency:

I favor a general reclassification of the civil service along the lines of the bill introduced in the last Congress for that purpose.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: There are attorneys in this bureau designated as "attorneys," others as "assistant attorneys," who perform the same class of service and in many instances receive the same salary. This obtains throughout the entire department. The two titles are confusing, and, in my judgment, they should all be classed either as "attorneys" or "assistant attorneys," preferably the former.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: (1) I think the assistant attorneys and attorneys of the department should be afforded the same protection as is afforded persons in the competitive service; Rule XII, section 2. (2) The \$1,000 grade of clerks should be abolished.

The first suggestion under b, *supra*, appears to be covered by section 6 of last Post Office appropriation act, — Statutes, page 555.

Hon. W. T. Denison: I have no improvement to suggest that requires legislation, but I am clear that the attorneys and assistant attorneys should be put in the competitive classified service by Executive order. The legal service below the Assistant Attorneys General is the weakest point in the department, and it would undoubtedly be very greatly strengthened by this change.

Hon. W. T. Thompson: The present classification of two "docket clerks" in this office should be changed to "law clerks," since their services partake more largely of legal than of docket or clerical work. And persons performing higher-class services should receive higher-class pay. As it now is we have one

instance where a man performing a \$1,800 service receives \$1,400 pay, while the one receiving the \$1,800 pay is performing the \$1,400 service. This is so manifestly unjust as to leave no room for questioning the necessity for a change in this regard, and this is so, because the man who is now performing the \$1,400 service and receiving the \$1,800 pay is unable to perform the \$1,800 service.

Hon. Charles Earl: Reclassify along lines in report of so-called Keep Commission of January 4, 1907.

Mr. A. Bruce Bielaski: This division is affected but slightly by the present classification of the civil service, as it is applicable only to its office force in the department.

POST OFFICE DEPARTMENT.

Classification of salaries of railway postal clerks.

To classify the salaries of railway postal clerks, so as to provide a system of annual promotions based on efficiency of service and to permit the transfer of post-office clerks to the Railway Mail Service and the transfer of railway postal clerks to the post-office service:

The Postmaster General may appoint clerks in such number and of such respective grades and salaries as may be provided for in the annual appropriation acts for the service of the Post Office Department, to sort and distribute the mail in railway post offices, railway post-office terminals, and transfer offices, to serve in the offices of division superintendents and chief clerks, to act as transfer clerks, and to render such other services as may pertain to the Railway Mail Service. Such clerks shall be designated as railway postal clerks and shall be divided into the following grades, with corresponding salaries per annum not exceeding the following rates:

Grade 1, at not exceeding-----	\$900
Grade 2, at not exceeding-----	1,000
Grade 3, at not exceeding-----	1,100
Grade 4, at not exceeding-----	1,200
Grade 5, at not exceeding-----	1,300
Grade 6, at not exceeding-----	1,400
Grade 7, at not exceeding-----	1,500
Grade 8, at not exceeding-----	1,600
Grade 9, at not exceeding-----	1,700
Grade 10, at not exceeding-----	1,800
Chief clerks, at not exceeding-----	2,000

The Postmaster General is authorized to classify and fix the salaries of railway postal clerks, under such regulations as he may prescribe, in the grades provided by law; and for the purpose of organization and of establishing maximum grades to which promotions may be made successively as herein-after provided, he may classify, in his discretion, railway post offices, terminal railway post offices, and transfer offices, with reference to their character and importance, in three classes, with salary grades as follows: Class A, \$900 to \$1,200; class B, \$900 to \$1,300; and class C, \$900 to \$1,500. He may assign to the offices of division superintendents and chief clerks such railway postal clerks as may be necessary, and fix their salaries within the grades provided by law without regard to the classification of railway post offices.

Transfers to the regular force of the Railway Mail Service may be made, and the needs of the Railway Mail Service with respect to acting, substitute, and temporary clerk service may be supplied, from the clerical force of post offices

of the first and second classes, and transfers may be made between the clerical force of the Railway Mail Service and post offices of the first and second classes as the necessities may require, and the the clerical forces of the division superintendents' and chief clerks' offices and terminal railway post offices and transfer services may be supplied either from the Railway Mail Service force, from the post-office force, or as otherwise provided by law or regulations, under such regulations as the Postmaster General may prescribe.

After June 30, 1912, clerks in class A shall be promoted successively to grade 3, clerks in class B shall be promoted successively to grade 4, and clerks in class C shall be promoted successively to grade 5 at the beginning of the quarter following the expiration of a year's satisfactory service in the next lower grade. Promotions above these grades within the maximum grades of the classification may be made, in the discretion of the Postmaster General, for meritorious service. No promotion shall be made except upon evidence satisfactory to the Post Office Department of the efficiency and faithfulness of the employee during the preceding year.

A clerk of any grade of any class of railway post offices, terminal railway post offices, transfer offices, or in the office of a division superintendent or chief clerk may be transferred and assigned to any class of railway post offices, terminal railway post offices, transfer offices, or to an office of a division superintendent or chief clerk under such regulations as the Postmaster General may deem proper.

Clerks assigned as clerks in charge of crews consisting of more than one clerk shall be clerks of grades 5 to 10, inclusive, and after three years' continuous, satisfactory, and faithful service in such capacity may be promoted one grade only.

A clerk who fails of promotion because of unsatisfactory service may be promoted at the beginning of the second quarter thereafter or any subsequent quarter for satisfactory and faithful service during the intervening period.

Clerks in the highest grade in their respective lines or other assignments shall be eligible for promotion to positions of clerks in charge in said lines or corresponding positions in other assignments, and clerks assigned as assistant chief clerks and clerks in charge of crews consisting of more than one clerk, either assigned to the line, the transfer service, or to a terminal railway post office, and clerks in the highest grades in offices of division superintendents in their respective divisions shall, after two years of continuous service in such capacity be eligible for promotion to positions of chief clerks in said division for satisfactory, efficient, and faithful service during the preceding two-year period, under such regulations as the Postmaster General shall prescribe.

Whenever a clerk shall have been reduced in salary for any cause he may be restored to his former grade or advanced to an intermediate grade at the beginning of any quarter following the reduction for satisfactory and faithful service during the intervening period.

After June 30, 1912, any clerk in a post office of the first or second class receiving compensation of \$800 per annum or more shall be eligible for transfer to the Railway Mail Service, and the compensation of such clerk may be increased not exceeding \$100 per annum at the time of such transfer.

A railway postal clerk of any class shall be eligible for transfer to the position of clerk in a post office of the first or second class without change in compensation, providing such compensation does not exceed \$1,200 a year.

In the case of a transfer under this law to the Railway Mail Service or to a post office of the first or second class without change in compensation the time served by a clerk in a given grade prior to transfer shall be counted as a

part of the year's service on which the clerk's promotion to the next higher grade may be based.

Acting, substitute, or temporary service in railway post offices may be performed by clerks of first and second class post offices above the first grade (\$600), who shall receive the same pay as when performing the work of their regular positions: *Provided*, That if their compensation is less than \$900 in their regular positions, they may receive \$900 in the Railway Mail Service when performing such service, and shall be paid from the appropriation for the Railway Mail Service, and be entitled to such travel allowance as is usual to the assignment in the railway post-office line to which detail is made: *Provided further*, That in cases of emergency such service may be performed by clerks of first and second class post offices of the first grade (\$600) if there be any; if none, details may be made from the substitute list of such post offices, and the compensation therefor shall be at the lowest grade of pay of a regular clerk in the Railway Mail Service, with such travel allowance as is usual.

All Railway Mail Service substitutes remaining on the roll July 1, 1912, shall be transferred to post offices of the first and second classes nearest to their places of residence, and in the transfer of substitute railway postal clerks to the substitute clerks' roll in first and second class post offices their relative positions thereon shall be determined by the dates when they were placed on the substitute roll of the Railway Mail Service.

Nothing in this act shall be construed to prohibit the employment of joint employees at a compensation not exceeding \$300 per annum, or the employment without additional compensation of regular railway postal clerks to perform such acting, substitute, temporary, or extra service as may be necessary. In filling positions below that of chief clerk no clerk shall be advanced more than one grade in a period of one year.

All clerks appointed to the Railway Mail Service to perform duty on railway post offices shall reside at some point on the route to which they are assigned; but railway postal clerks appointed prior to February 28, 1895, and now performing such duty shall not be required to change their residences, except when transferred to another line.

All laws and parts of laws in conflict herewith are hereby repealed.

While the salaries of railway postal clerks are here graded in the same manner as the salaries of post-office clerks and city letter carriers a higher compensation is fixed for railway postal clerks because of the hazardous nature of their employment. The old method of appointing untrained men in the Railway Mail Service is abandoned in favor of a plan under which the service will be recruited by the transfer of expert employees who have served their apprenticeship in the post offices. At the same time railway postal clerks whose efficiency is declining, or who are becoming physically incapacitated for train duty, will be transferred to less arduous work in the post offices, thus keeping on the trains only men of the highest capacity for service. It is believed that by this method the efficiency of the working forces in the Railway Mail Service can be so greatly increased as to offset in resulting economies the heavy expenditures necessary to provide for the higher compensation. Under the present system of salaries in the Railway Mail Service the compensation of employees has in many instances a direct relation to the amount of car space paid for by the department, thus tending to create in the employees a constant temptation to induce the purchase of unnecessary car space. This unfortunate feature of the present system of salaries for railway postal clerks will be removed by the adoption of the new plan.

Providing for appointments to the Railway Mail Service from the clerical forces of post offices and for transfers between post offices and the Railway Mail Service.—The reclassification act submitted to Congress last year included a provision for appointments to the Railway Mail Service from the clerical forces of post offices and for transfers between the clerical forces of post offices of the first, second, and third classes and the Railway Mail Service. Congress passed the act, with the omission of the provision for transfers, which is as follows:

“ Provided, That hereafter transfers to the regular force of the Railway Mail Service may be made and the needs of the Railway Mail Service with respect to acting, substitute, and temporary clerk service may be supplied from the clerical force of post offices of the first, second, and third classes, and transfers may be made between the clerical force of the Railway Mail Service and post offices of the first, second, and third classes, as the necessities may require, with the consent of the clerk, and the clerical forces of the division superintendents’ and chief clerks’ offices and terminal railway post offices and transfer offices may be supplied either from the Railway Mail Service force, from the post-office force, or as otherwise provided by law or regulations, under such regulations as the Postmaster General may prescribe.”

Provided, That hereafter any clerk in a post office of the first or second class receiving compensation of \$800 per annum or more, or in a post office of the third class who has performed continuous service in such office for a period of at least one year next preceding the date of his transfer, shall be eligible for transfer to the Railway Mail Service, and if he is a clerk in a post office of the first or second class his compensation may be increased not exceeding \$100 per annum at the time of such transfer, and if he is a clerk in a post office of the third class he may be appointed at not exceeding \$900 at the time of such transfer.

Provided, That hereafter a railway postal clerk shall be eligible for transfer to the position of a clerk in a post office of any class.

Provided, That hereafter in the case of a transfer under this law to the Railway Mail Service or to a post office of the first or second class without change in compensation, the time served by a clerk in a given grade prior to transfer shall be counted as a part of the year’s service on which the clerk’s promotion to the next higher grade may be based.

Provided, That hereafter acting, substitute, or temporary service in railway post offices may be performed by clerks of first and second class post offices, above the first grade (\$600), and by clerks of third-class post offices who have served therein at least one year next preceding the date of temporary detail; who shall receive the same pay as when performing the work of the regular positions: Provided, That if their compensation is less than \$900 in their regular positions, they may receive \$900 in the Railway Mail Service when performing such service, and shall be paid from the appropriation for the Railway Mail Service and be entitled to such travel allowance as is usual to the assignment in the railway post office line to which detail is made: Provided further, That in cases of emergency such service may be performed by clerks of first and second class post offices of the first grade (\$600) and by clerks of third-class post offices, if there be any; if none, details may be made from the substitute list of such post offices, and the compensation therefor shall be at the lowest grade of pay of a regular clerk in the Railway Mail Service, with such travel allowance as is usual.

Provided, That all Railway Mail Service substitutes remaining on the roll after the passage of this act shall be transferred to post offices of the first and second classes nearest to their places of residence, and in the transfer of sub-

stitute railway postal clerks to the substitute clerks' roll in first and second class post offices their relative positions thereon shall be determined by the dates when they were placed on the substitute roll of the Railway Mail Service.

Provided, That hereafter, except in emergencies when no other authorized means are available, clerks in post offices of the third class shall not be detailed for duty in the Railway Mail Service in any capacity, and shall not be transferred to the Railway Mail Service, as authorized by this act, without passing a competitive civil service examination.

Employment of joint employees.—The same recommendation contained a provision for joint employees, also omitted by Congress, and is as follows:

Provided, That hereafter the act approved August 24, 1912, reclassifying salaries in the Railway Mail Service shall not be construed to prohibit the employment of joint employees at a compensation not exceeding three hundred dollars per annum.

DEPARTMENT OF THE NAVY.

For the Bureau of Navigation:

The present classification of the civil service is archaic. There should be a reclassification along the lines recommended by the Keep Commission. Any reclassification should be accompanied by a requirement that an employee shall perform the work of the rating he holds. This certificate could very properly be embodied in the certificate of employment on each pay roll. Such a requirement would prevent a clerk who is only capable of performing a very low grade of work from receiving the pay of a high salaried position. This is often the case at the present time, and there is no rule or regulation which prohibits it.

The individual efficiency would be greatly increased if the service was reclassified as suggested in answer to question 3b.

For the Hydrographic Office:

All salaries should be equal in similar grades and for similar work, irrespective of the office, bureau, or department in which the employee is at work.

For the Bureau of Ordnance:

The service should be reclassified in such a way that similar salaries will be paid for similar work in the several departments, their bureaus and other subdivisions. This reclassification doubtless presents many difficulties, but it should be done, if possible, in such a way that a clerk in one office can not be transferred to another at a higher salary while doing exactly the same class of work. One of the greatest evils with which the several offices now have to deal is due to the fact that such transfers are possible, a clerk having been educated and trained in one office applying for transfer to another where he is to do practically the same class of work, but is to receive an increased salary.

DEPARTMENT OF THE INTERIOR.

Sec. 2, Civil Service Rule VII should be modified so as to include all positions at \$900 and below that grade in the nonapportioned service. This modification would avoid bringing men from remote places, at considerable expense to themselves, who find to their regret that the cost of living in Washington is greatly disproportionate to salaries of \$900 and \$720, and that there is little or no chance of promotion.

For the General Land Office:

The present classification seems to meet all requirements for securing the services of persons who, after reasonable trial, become, as a general rule, efficient and competent for the performance of the duties assigned to them. The

present classification is satisfactory to this office, and I have no recommendation to make providing for a change.

DEPARTMENT OF AGRICULTURE.

No immediate change is suggested in the present classification of the civil service so far as this department is concerned. The authority of the head of the department to fix the grade of employees on lump-sum rolls and recommend to Congress changes deemed desirable in the statutory rolls should be continued.

DEPARTMENT OF COMMERCE AND LABOR.

The positions in the executive civil service should be so reclassified as to increase the number of grades and to decrease the salary difference between grades. Such a reclassification as was recommended by the Committee on Department Methods in 1907 appears to be satisfactory.

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO PRESENT CLASSIFICATION OF THE MILITARY SERVICE.

DEPARTMENT OF THE NAVY.

For the Paymaster's Department:

There are at present two (2) line officers performing duty as special disbursing agents, stationed at Peking, China, and Camp Elliott, I. C. Z., Panama, respectively. It is believed that this duty will be best performed by skilled officers of this department, and there being, under present conditions, an insufficient number to bring such about it is suggested that, if practicable, Congress be asked for an increase of three (3) assistant paymasters—two for service at these two stations, one at Honolulu, T. H. Should this suggestion be deemed worthy of serious consideration this office would advise that, in its opinion, the grades to be provided for should be two (2) majors and one (1) captain. The duties of paymasters in the Marine Corps are similar to those of a paymaster in the Army. The Paymaster General of the Army (Brig. Gen. Charles H. Whipple, U. S. A.), in his annual report, dated October 1, 1909, stated:

"Under section 26 of the act approved February 2, 1901, vacancies occurring in certain specified staff departments are filled by four-year details of line officers of corresponding rank, and by the operation of this act all of the captains and six majors of the Pay Department of the Army are now detailed officers.

"Three former Paymasters General have recommended that the application of the detail system in the Pay Department be restricted to captains, and that the higher grades be made permanent. I fully concur in their recommendations.

"The promotions to major should be made from the captains who have served, or who may be serving, a detail in the Pay Department, and who have shown the greatest proficiency in their work."

This office, for the reasons above indicated, which are very fully set forth in the annual reports of the Paymaster General of the Army, therein referred to, would recommend under this contingency that future appointments to the grade of captain and assistant paymaster be made by four-year details from the line of the corps, and that promotions to the grade of major and assistant paymaster be made from those captains who have served, or may be serving, under such detail and who have shown especial proficiency in their work.

The undersigned does not consider, in view of the fact that there are but three clerks in this entire department appointed under classified-service rules,

that recommendations from this office touching the details indicated with respect to the classified service are desirable.

For the office of the Secretary and the heads of bureaus:

1. The proposed personnel bill should be passed which bases the personnel on the battleship and cruiser tonnage and allows the department to estimate the numbers needed each year—the estimate in no case to exceed the full strength as determined by the tonnage—and leaves to Congress the actual numbers to be allowed. (Annual Report of the Secretary, p. 52.)

2. A continuation of the present number of appointments to the Naval Academy is necessary. (Annual Report of the Secretary, p. 54; also Annual Report of the Chief of the Bureau of Navigation, p. 8.)

3. The act approved June 10, 1896 (29 Stat., 361) which makes the employment of officers of the Navy or Marine Corps by any person or company furnishing naval supplies or war material to the Government unlawful should be repealed. (Annual Report of the Secretary, p. 55; Annual Report of the Paymaster General, pp. 8 and 9; also Annual Report of the Chief of the Bureau of Navigation, p. 6.)

4. Inmates of naval homes should be placed on the same footing as inmates of soldiers' homes in regard to their pensions (Annual Report of the Secretary, p. 59; also Annual Report of the Chief of the Bureau of Navigation, p. 16).

5. The department renews its recommendation of last year relating to compensation of civilian, clerical, and technical forces (Annual Report of the Secretary, p. 59).

6. The strength and efficiency of the Naval Militia should be increased (Annual Report of the Secretary, p. 60).

7. The administration of discipline in naval landing forces should be provided for. Division commanders should be authorized to convene general courts-martial. Commanding officers of naval stations outside the boundary limits of the United States should be authorized to convene courts of inquiry. The relation between the commanding officer of a naval transport and the commanding officer of a marine battalion embarked thereon should be fixed (Annual Report of the Secretary, p. 61).

8. The naturalization of naval aliens should be provided for (Annual Report of the Secretary, p. 61).

9. The manner of appointing fleet staff officers should be changed (Annual Report of the Secretary, p. 62).

10. Provision should be made for the issuing of medals of honor to officers of the Navy and Marine Corps (Annual Report of the Secretary, p. 62).

11. Retired officers should be permitted to accept appointments in the diplomatic and consular service (Annual Report of the Secretary, p. 62).

12. Some form of civilian retirement should be established (Annual Report of the Secretary, p. 62).

13. Provision should be made for a uniform method of promotion of certain officers of the Navy (Annual Report of the Secretary, p. 62).

14. Provision should be made for a graded retirement of enlisted men of the Navy and Marine Corps (Annual Report of the Secretary, p. 62).

15. The clerical force should be increased by the addition of three clerks (Annual Report of the Chief of the Bureau of Navigation, p. 2).

16. The compensation of the clerical force should be increased (Annual Report of the Chief of the Bureau of Navigation, p. 2).

17. The distribution of line officers should be changed; the higher grades should be increased (Annual Report of the Chief of the Bureau of Navigation, pp. 7 and 8).

18. An addition of 1,000 enlisted men is necessary to man the fleet. (Annual Report of the Chief of the Bureau of Navigation, p. 13.)

19. Flag rank for medical officers. (Annual Report of the Surgeon General, p. 14.)

20. Assignment of medical officers of the fleet to brief periods of duty on the hospital ship. (Annual Report of the Surgeon General, p. 14.)

21. The salaries of the clerical employees should be increased. (Annual Report of the Chief of the Bureau of Construction and Repair, p. 2.)

22. Allowances of rations should be made for all officers of the Navy and Marine Corps while on sea duty. (Annual Report of the Paymaster General, pp. 1, 718.)

23. Legislation should be enacted authorizing the appointment of acting assistant paymasters, the total number not to exceed 25 at any time. (Annual Report of the Paymaster General, pp. 19, 20.)

24. A law should be enacted by means of which assistant paymasters may be promoted to the next higher grade three years after the date of the first commission. (Annual Report of the Paymaster General, p. 20.)

25. It is recommended that departmental action be taken in order to correct the unjust discrimination against civil-service clerks on foreign duty, which results in not providing such clerks with positions upon their return to the United States. (Annual Report of the Paymaster General, pp. 21, 22.)

2. The pay of the clerical force should be increased. (Annual Report of the Paymaster General, p. 24.)

27. It is recommended that officers while serving at sea receive the increase of 10 per cent now authorized by law for officers of the Navy, and that this provision be extended to include men of the corps also. (Annual Report of the Major General Commandant of the Marine Corps, p. 3.)

28. So far as practicable officers of the Marine Corps should be appointed from the graduates of the Naval Academy. The age limit of civilian appointees should be changed so that the appointments will be limited to those not less than 19 years nor more than 23 years of age. All appointments should be made on probation for a period of two years. No midshipman who has been dropped or dismissed from the Naval Academy should be commissioned in the Marine Corps prior to the graduation of the class to which he belongs. (Annual Report of the Major General Commandant of the Marine Corps, p. 5.)

29. The law limiting the number of officers on duty in the Hydrographic Office should be repealed (Annual Report of the Hydrographic Office, p. 5).

30. The pay of employees should be increased (Annual Report of the Hydrographic Office, p. 5).

31. Additional help should be provided for collecting marine data by boarding incoming ships at Los Angeles. The salaries of the employees of this office should be increased (Annual Report of the Hydrographic Office, p. 5).

INDEPENDENT ESTABLISHMENTS.

For the Civil Service Commission:

A reclassification is regarded as an essential step in any effective forward movement toward improving the personnel of the departments and thus bringing about greater efficiency and economy.

The commission therefore renews its recommendation made in its annual reports for legislation for a reclassification of salaries on the basis of quality and quantity of work performed.

For the United States Botanic Garden:

As the Botanic Garden is under the direction of the Joint Library Committee of Congress I think it advisable not to make any suggestion as to this question, we not being under the classified service.

C. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE EXAMINATION OF APPLICANTS.

DEPARTMENT OF STATE.

For the Department of State: None.

DEPARTMENT OF THE TREASURY.

For the Bureau of Engraving and Printing:

The examination of applicants should include a physical examination at time of competitive examination and at time of appointment, especially for tuberculosis.

For the Office of Commissioner of Internal Revenue:

The examination of applicants for this service should embrace the requirements of common-school education, good character, strict integrity, hard common sense, moral and physical courage, and sufficient mental force to reach a just conclusion, with the necessary determination to stand by such conclusion.

For the office of the Register of the Treasury:

Money counters should have at least the eligibility of messengers and laborers and upon application should be permitted to take the examination for clerical positions.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: My experience has not been such as to suggest any change of the existing provisions.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: I do not know that any improvement could be made.

Hon. Charles Earl: None, so far as employees within the competitive classified service are concerned. (See below, d.)

Mr. A. Bruce Bielaski: The present methods of examination seem to produce satisfactory results in so far as they relate to clerical positions, and this division is not now concerned as to any other kind of examination.

DEPARTMENT OF THE NAVY.

For the Bureau of Navigation:

The examination of applicants as at present conducted by the Civil Service Commission is satisfactory, so far as the mental examination is concerned. A physical examination should, however, be required. The bureau has had a case where an applicant's examination papers stated he had weak ankles, whereas when he reported for duty he had every indication of being a sufferer from locomotor ataxia, and walked with difficulty and with the use of a cane. Other cases of this nature have been noted from time to time, and employees sometimes state that their physical condition will not allow them to perform a certain class of work.

INDEPENDENT ESTABLISHMENTS.

For the Civil Service Commission:

It does not appear that any change of law is required at this time relating to the examination of applicants and the making of appointments for the classified service.

For the United States Botanic Garden:

As the Botanic Garden is under the direction of the Joint Library Committee of Congress, I think it advisable not to make any suggestions as to this question, we not being under the classified service.

DEPARTMENT OF THE INTERIOR.

For the United States Geological Survey:

Based upon the recent experience of the Geological Survey, it is believed that either the examination for clerk and the basis examination for the position of stenographer and typewriter do not afford a sufficient educational test for those positions, or the system of marking is defective, with the result that persons who are not properly qualified pass. I think many administrative officers who have had experience in obtaining clerks and stenographers by certification from the Civil Service Commission at entrance salaries of, say, \$1,000 and less will agree with me that it is rare that a thoroughly efficient clerk is obtained, and that when that does happen it is more a matter of luck than anything else. This appears to be due to the marking not being strict enough, rather than to the fact that the test is insufficient.

For the technical positions, examinations should not be given when there is no prospect of additional appointments being called for from the register thus created.

Even though the apportionment feature of the civil service act should not be eliminated entirely, it is strongly urged that messengers should be placed in the nonapportioned service. It is more difficult with this class of employees to obtain through examination an adequate idea of their qualifications for the work they must do than it is in the case of employees of a higher grade. Also the salaries are low, and greater hardship upon appointees coming from a distance would be entailed in the event of separation from the service during the probationary period than if local residents were employed, who, in such a case, would not suffer the loss of traveling expenses.

The promotion examination for minor clerks is believed to be particularly defective. The reason for this belief is that several men in the Geological Survey who have passed that examination have been assigned to minor clerical work in various branches and divisions and found wanting. There appears to be no doubt that the examination does not test sufficiently the qualifications of an applicant to perform even clerical work of a low grade. A very brief example may be mentioned in which a man who had passed the minor clerical promotion examination with a mark of 87 was unable to arrange cards in alphabetical order. He was able to place all the A's, B's, etc., together, but could not grasp the fact that "Ba" should come before "Be."

For the Bureau of Mines:

Rule IV. Board of examiners.

It is recommended that a board of examiners be appointed within the bureau whose duty it will be to prepare drafts of examinations for all technical positions for which there are no eligibles on the registers of the Civil Service Com-

mission, to be submitted to the commission for its consideration and approval, such examining board to be responsible for the rating given these examination papers. While there is specific legislation permitting this, considerable embarrassment has been experienced by the bureau over examiners of the Civil Service Commission, or those selected by the commission to rate the papers, not being as familiar with the technical work of the bureau and the qualifications most necessary for its efficient conduct as are the bureau officials.

DEPARTMENT OF AGRICULTURE.

The Civil Service Commission has from time to time, in the effort to meet the requirements of the departments, increased the number and scope of its examinations, both regular and special. This has been accomplished in a reasonable and satisfactory manner. There is one matter, however, which needs further attention. In the act to provide for the Thirteenth and subsequent decennial censuses, approved July 2, 1909 (36 Stat., 3), the following proviso occurs: "*Provided*, That hereafter all examinations of applicants for positions in the Government service, in any State or Territory, shall be had in the State or Territory in which such applicant resides, and no person shall be eligible for such examination or appointment unless he or she shall have been actually domiciled in such State or Territory for at least one year previous to such examination." It is desired that the above proviso be amended by inserting after the words in the opening sentence, "in any State or Territory," the words "except such examinations as test professional, scientific, or technical qualifications." The Attorney General has already interpreted this proviso as including only examinations to appointments in the apportioned departmental service in Washington, D. C., but the effort of the law as enforced is to prevent the probational appointment in Washington, D. C., of eligibles examined for the nonapportioned service, except in the few cases when the residence qualifications of the applicant at the time of the examination fall within the terms of the proviso. Necessarily the eligibles are therefore certified, not in accordance with their relative standing in the list of all who pass the examination, but in accordance with their relative standing on the restricted list last mentioned, with the result that selection must be made from eligibles of inferior ratings in the examinations. A large majority of applicants in professional, scientific, and technical examinations are persons who are just completing their courses at educational institutions, and who would be put to a prohibitive expense, to say nothing of the detriment to their school work, in returning to the State of their legal residence to take the examination there; and even in case of such return their eligibility to take the examination is questionable in view of the requirements of "actual domicile" for the year preceding the date of the examination.

DEPARTMENT OF COMMERCE AND LABOR.

The restrictions upon selection from civil-service registers, brought about by the law requiring the apportionment of appointments in the departments at Washington among the States, Territories, and the District of Columbia upon the basis of population, should be removed.

The provision of section 7 of the act of July 2, 1909, providing for the thirteenth and subsequent decennial censuses, requiring applicants for positions in the Government service to be examined in the State or Territory in which they reside, should be repealed; or, at least, the law should be so amended as to admit of proper exception when the persons seeking examination are temporarily absent from the State of legal residence.

D. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE MAKING OF APPOINTMENTS.

DEPARTMENT OF STATE.

For the Department of State: None.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: In the making of appointments, I think the head of the department should be furnished with at least six names by the Civil Service Commission, from which selection can be made. This will give a wider latitude in selecting the applicant best fitted for the service required. To this end, an examination of the papers of the applicant should be made by the head of the bureau to which the appointee is to be assigned.

Hon. Ernest Knaebel: My experience has not been such as to suggest any changes of the existing provisions.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: The appointing power should have a larger number of eligibles submitted to him from which to select. Appointments to places in bureaus should not be made without the approval of the chiefs thereof. The latter have better knowledge of the work required in their offices than anyone else.

Hon. Charles Earl: After the designation in the annual appropriation acts providing for this office of the employees solely engaged upon legal work (including, in addition to the solicitor and assistant solicitor, the entire force, with the exception of a file clerk, two stenographers, and a messenger) from "clerks of class 1, 2, 3, and 4," respectively, to "attorneys" or "assistant attorneys," thus removing these positions from the competitive classified civil service and enabling vacancies to be filled without being restricted to a choice from certifications of eligibles from the ordinary clerical registers. Under the present civil-service rules (rule 2, cl. 3 and schedule A, 1-4), attorneys or assistant attorneys may be appointed without examination or upon noncompetitive examination. The employees mentioned are, or ought to be, attorneys or assistant attorneys in reality, and the considerations which led to the exception in the rules fully apply in their case. They should be designated for what they are. The ordinary clerical registers as framed are not calculated to yield as good material for the proper work of a law office as may be obtained in other ways. An examination having special reference to the needs of the office should be given, but only to selected candidates independently chosen.

Mr. O. J. Field: The departments would undoubtedly often get more efficient clerks from the civil-service list if the apportionment law should be repealed, so that the persons standing highest on the list from the entire country would be certified instead of those from the State next entitled to appointment under the apportionment law, as at present.

Mr. A. Bruce Bielaski: With reference to appointments to clerical positions in this division I think the present plans satisfactory, except that I believe selection should be made in accordance with ratings without regard to the geographical location of the applicants. I believe that this change would result in the department securing a higher grade of employees, particularly for duty at Washington. The present method of making appointments to the field positions of this division seems to me to be the best that can be followed, its only weaknesses, as I see them, being that it presupposes an entirely honest, able, forceful, broad-minded man at the head of the department who will not place political influence or personal friendship before merit and qualifications of training and character, and a head of the division who will be guided by

similar principles. The field service of this division is composed of exceptionally qualified, highly trained men, selected, with but rare exceptions, indeed, entirely on account of their qualifications and absolutely without regard to political, religious, or personal considerations, and I do not believe that any practicable method of examination can be found which will work to so good an advantage as the present method of appointment.

DEPARTMENT OF THE INTERIOR.

For the United States Patent Office:

I believe that in the making of appointments to scientific bureaus like the Patent Office the rule which requires the apportionment of such appointments to the several States should be abolished. Many of the States are not provided with scientific schools for the training of men to fill such positions, and therefore are able to furnish comparatively few who are capable of filling them. The result of the present rule is frequently to compel the selection of men of lower standing in the examination than those who might be chosen if the rule were abolished, and I believe that the change recommended would be in the interest of the service.

For the Bureau of Education:

The apportionment requirement in the making of appointments should be repealed so that the best-qualified persons may be selected without reference to place of residence. This is particularly desirable in connection with positions requiring a high order of attainments or special qualifications.

For the United States Geological Survey:

Such change as would allow the making of appointments of temporary unskilled laborers by agreements similar to those made with temporary field employees rather than by Secretary's appointment.

FOR THE BUREAU OF MINES.

Rule VII. Certification.

SECTION 1 (c). Attention is called to the apparent conflict between this paragraph of Rule VII and section 2 of Rule XII as revised by the last session of Congress.

Rule VIII. Temporary Appointment.

When the services of a temporary clerk or other employee are required for a brief period, under section 4 of this rule, it is usually due to some great emergency, and considerable embarrassment has been experienced in the past from the fact that in the Washington office prior correspondence must be had with the Civil Service Commission, names be certified, correspondence be carried on with the eligibles, and almost the entire period for which such services were required elapsed before an eligible could be obtained. A change in the ruling cited is therefore recommended which will permit the head of a bureau, on approval of the head of a department, to select from outside the register such an employee at once, for a period of not to exceed 30 days, by the making of a prompt report of such selection to the Civil Service Commission. Such provision is now made for the field service, where registers do not exist, and should be made where they do exist, both for the field service and the Washington office, in the interests of good administration and economy of time and expense.

DEPARTMENT OF AGRICULTURE.

I would recommend that Congress be requested to modify the law in regard to apportionment of employees so as to permit the certification of the highest

eligibles on each register of scientific, professional, or technical employees regardless of the States of which they may be legal residents. The present law requiring that certification be made by apportionment among the States permits the certification of persons who have received comparatively low ratings. It is especially detrimental to the service to have scientific, professional, and technical workers in the apportioned service. Our best material often consists of men who are pursuing post-graduate studies or perhaps hold minor positions in the large universities of the east in such States as New York, Massachusetts, Pennsylvania, and Maryland. Such men can not take an examination for the apportioned service without returning to their home States, from which they are frequently at considerable distance. Even those who are residents of the States mentioned and are allowed to take an examination for the apportioned service are sometimes placed very low on the eligible list because the quotas of the States to which they belong are full. We would have sufficient difficulty in filling our scientific, professional, and technical positions with men of the caliber required for economical and efficient work, even without the imposition of unnecessary barriers such as the apportioned service. It is of the utmost importance, therefore, that these positions, at least, be removed from the apportioned service. Certain exceptions have already been made, such as those in the field service of the military staff of the War Department and draftsmen in the Navy Department. Appointments should be made upon certification by the Civil Service Commission of applicants who have obtained the highest markings or ratings on their examinations, without regard to apportionment by States. Applicants whose examinations show them to be best qualified should be appointed, regardless of their State citizenship, in order that the service may secure the best obtainable employees. Moreover, it often happens that so much time elapses between the time of examination and the time of certification of those who have high efficiency ratings that conditions have changed and the persons certified are no longer willing to accept the positions offered. In many cases the positions would have been accepted had certification immediately followed the rating, as would have been the case if certifications were based upon ratings alone. It is also believed that provision should be made for temporary appointments outside of civil-service lists in emergency cases of experts in semi-technical lines (for example, draftsmen, photographers, etc.), for periods of not to exceed, say 30 or 60 days. The delay incident to securing certifications and arranging for appointments and the uncertainty as to the abilities of those selected under existing conditions further complicate a condition that is already critical and which has caused the demand for emergency employees. In almost all cases the department could secure persons for immediate service possessing exactly the qualifications desired, and in many cases an intimate experience along the lines of work involved. This would obviate the necessity of teaching temporary employees for a short period of service.

TREASURY DEPARTMENT.

For the office of the Commissioner of Internal Revenue:

The present method of making appointments does not seem to be objectionable, except where more appointments are made than the service actually requires.

INDEPENDENT ESTABLISHMENTS.

For the United States Civil Service Commission:

It does not appear that any change of law is required at this time relating to the examination of applicants and the making of appointments for the classified service.

For the United States Botanic Garden:

As the Botanic Garden is under the direction of the Joint Library Committee of Congress, I think it advisable not to make any suggestions as to this question; we not being under the classified service.

E. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO DISCIPLINE OF EMPLOYEES.

DEPARTMENT OF STATE.

For the Department of State: None.

TREASURY DEPARTMENT.

For the Division of Public Moneys:

No special recommendation except the general belief that discipline reduced to a minimum and freed from conditions that appear unjust or harassing to the large body of conscientious workers, increased salaries, and more frequent promotions under some such plan as was suggested by the Keep Commission, would be an incentive to greater individual efficiency.

For the Division of Mail and Files:

The present system is satisfactory.

For the office of the Commissioner of Internal Revenue:

The word "discipline" seems to comprehend the training of officers as well as their punishment for omission, delinquencies, etc. No change in the law seems necessary in this respect, since the Commissioner of Internal Revenue, through his subordinates, has full authority for the training of officers and their punishment for delinquencies. The training of officers by the Commissioner of Internal Revenue, as well as their correction and punishment for delinquencies and misconduct, should, however, be free from political influence.

For the office of the Register of the Treasury:

Discipline is one of the principles of efficiency and can be best maintained by efficient supervision and example of superiors which should be secured by legal requirement.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: My experience has not been such as to suggest any changes of the existing provisions.

Hon. W. T. Thompson: Authority should be given the appointing power to suspend without pay employees for willful misconduct.

Hon. Charles Earl: None.

Mr. A. Bruce Bielaski: The present methods and powers with reference to the discipline of employees seem to me to be ample to meet all cases and to give all employees assurance of fair treatment. It might be desirable to require that every employee, without regard to his civil-service status, should be heard before his services are dispensed with or his compensation decreased, but in actual practice this rule is followed at the present time in this division.

DEPARTMENT OF THE NAVY.

For the Hydrographic Office:

The head of department should be empowered to suspend employees.

For the Bureau of Medicine and Surgery:

The forfeiture of pay of all persons in the Navy and Marine Corps during disability from disease of venereal origin, such forfeiture to be credited to the naval-hospital fund.

DEPARTMENT OF COMMERCE AND LABOR.

As a means of discipline, in addition to those of dismissal, reduction in grade, or suspension without pay, the head of the department should have authority to temporarily reduce the compensation of an officer or employee without changing his rank or grade, the difference in salary to be turned into the Treasury to the credit of "Miscellaneous receipts." This should apply to statutory as well as to nonstatutory positions.

INDEPENDENT ESTABLISHMENTS.

For the Civil Service Commission:

The commission should be given power to make obligatory recommendations to the heads of departments respecting violations by employees of the civil-service act and rules, particularly in relation to political activity, in order that penalties may be uniform.

F. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO FIDELITY OF EMPLOYEES.

DEPARTMENT OF STATE.

For the Department of State: None.

DEPARTMENT OF JUSTICE.

Hon. W. T. Thompson: The fidelity and loyalty of employees depend very much on fair and just treatment. The large majority of the employees of the Government are highly educated and refined, and any rules or regulations in relation to them should be framed in a way not to irritate or bear unduly on intelligent persons. Such employees are considered among the best citizens, and nothing should be done especially by the Government to show a want of confidence in them. Heads of bureaus and chiefs of divisions can easily ascertain when an employee is unfaithful or shirking his duty, and proper discipline should be administered in such cases. To ascertain who the unfaithful are, it should never be necessary to assume that all should be suspected.

Hon. Charles Earl: None.

Mr. A. Bruce Bielaski: The fidelity of employees, of course, should be given consideration in all questions affecting them, but there are no suggestions which I can make with reference to legislation on this matter.

POST OFFICE DEPARTMENT.

Collusion among bidders.—To prevent collusion among bidders for furnishing supplies to the Post Office Department:

No contract for furnishing supplies to the Post Office Department or the postal service shall be made with any person who has entered, or proposed to enter, into any combination to prevent the making of any bid for furnishing such supplies, or to fix a price or prices therefor, or who has made any agreement, or given or performed, or promised to give or perform, any consideration whatever to induce any other person not to bid for any such contract, or to bid at a specified price or prices thereon; and if any person so offending is a contractor for furnishing such supplies, his contract may be annulled, and the person so offending shall be liable to a fine of not less than \$100 nor more

than \$5,000, and may be further punished, in the discretion of the court, by imprisonment for not less than three months nor more than one year.

Bonds of Navy mail clerks.—To enable the Postmaster General to fix the amount of the bonds of Navy mail clerks and assistant Navy mail clerks:

That every Navy mail clerk and assistant Navy mail clerk shall give bond to the United States in such penal sum as the Postmaster General may deem sufficient for the faithful performance of his duties as such clerk.

The fixed bond of \$1,000 prescribed by existing law for Navy mail clerks and assistant Navy mail clerks is frequently insufficient to cover the stamped paper needed by the larger ships, and, on the other hand, is greater than is required for the smaller ships.

Administering of oaths.—To facilitate the administering of oaths in connection with business relating to the Post Office Department, and to save a considerable amount annually to the department:

“Any post-office inspector or other representative of the Post Office Department commissioned by the Postmaster General, or any postmaster, assistant postmaster, or superintendent of a post-office division, branch office or station, or any sworn employee of a post office designated by a postmaster for the purpose, may administer oaths and take affidavits, without fee, in connection with any business relating to the postal service.”

Reimbursement of postmasters for postal saving losses.—To authorize the reimbursement of postmasters for certain losses of postal savings funds and postal savings stamps:

“The provisions of the act of May 9, 1888, chapter 231, as amended by the act of June 11, 1896, chapter 424, are hereby amended so as to include postal savings funds and postal savings stamps.”

The Postmaster General is authorized by the acts of Congress approved May 9, 1888, and June 11, 1896, to reimburse postmasters in sums not exceeding \$10,000 for losses of Government funds resulting from “fire, burglary, or other unavoidable casualty” at their respective post offices and for losses of such funds in transit from postmasters to their designated depositories. The establishment of the Postal Savings System makes it necessary to extend this authority to include postal savings funds and postal savings stamps. Such authority would seem to be in line with the policy of Congress of granting to the department authority to reimburse postmasters in small amounts when the losses result from no fault or negligence of the postmasters.

For the office of disbursing clerk:

If by this subject is meant fidelity of employees in a fiduciary capacity, I suggest that the present system of bonding employees be abolished and that in lieu thereof any person appointed to a position of trust be required to give his personal bond without sureties. It has been estimated that employees of the Government now pay \$1,000,000 a year to surety companies in premiums on bonds. This amount is eventually paid by the United States, for the premiums on bonds merely amount to a reduction in salary. The Government, like a private employer, on the average receives no more in the way of services than it pays for. If the Government should accept personal bonds without sureties it would have the same hold upon bonded employees that bonding companies now have. The Government owns the machinery for enforcing payment from a delinquent employee, and could as well do this work through its own officers as to pay an enormous sum to bonding companies for the performance of such work.

G. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO PROMOTING INDIVIDUAL EFFICIENCY.

DEPARTMENT OF STATE.

For the Department of State: None.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: My experience has not been such as to suggest any changes of the existing provisions.

Hon. W. T. Dennison: I have no improvement to suggest.

Hon. W. T. Thompson: Rewards in the way of promotion on account of merit rather than seniority would promote individual efficiency.

Hon. Charles Earl: None.

Mr. A. Bruce Bielaski: The making possible for the head of the department to recognize individual efficiency by promotion without regard to length of service seems to me to be very desirable, although I am unable to suggest any additional legislation which would be of assistance. The difficulty in this particular is not in the power, but in the practical situations which are encountered. A second suggestion, which also does not involve any change in law, that, it seems to me, would go far to increasing individual efficiency, is that the heads of divisions and others in supervisory positions should give full credit to the ideas, suggestions, and work which originate in their subordinates, and should see that, as far as possible, the head of the department knows of the personal source of work performed and that individuality is not covered up by the supervising officer. The system of initialing in this division is used with this object in view.

Mr. J. H. Mackey: I think promotions should be made on individual efficiency ratings submitted by the heads of offices or bureaus at regular periods during the year under rules prescribed by the head of the department.

DEPARTMENT OF THE NAVY.

For the Bureau of Yards and Docks:

Provision should be made giving the President power to authorize promotions on account of individual efficiency, to the end that an employee showing special ability could be properly compensated according to the value of his services pending legislative action.

DEPARTMENT OF THE INTERIOR.

For the General Land Office:

My recommendation under this head would be the adoption of a lump sum appropriation system under which promotions could be made as they are earned, within the limit of the appropriation itself, and not have to wait for the death, resignation, or deflection of some individual holding a higher salaried position.

DEPARTMENT OF AGRICULTURE.

All clerical and executive employees should be provided for on statutory rolls, and all scientific, professional, and technical employees on lump-sum rolls. In the case of the latter classes of employees, this would permit the head of a bureau or department to make promotions for individual efficiency when necessary for the good of the service, and would enable the department to retain

the services of many employees who would otherwise accept offers of more lucrative employment in the commercial and scientific world outside.

Sections 3 and 4 of the legislative bill approved August 23, 1912, provide that the Civil Service Commission, with the approval of the President, shall formulate certain rules and regulations designed to improve the efficiency of the Government service. Until these rules and regulations are in effect, it would seem that any recommendation for a change in the present practice would not be appropriate.

Section 7 of the general deficiency bill approved August 26, 1912, provides as follows: "No part of any money contained herein or hereafter appropriated in lump sum shall be available for the payment of personal services at a rate of compensation in excess of that paid for the same or similar services during the fiscal year nineteen hundred and twelve; nor shall any person employed at a specific salary be hereafter transferred and hereafter paid from a lump-sum appropriation at a rate of compensation greater than such specific salary, and the heads of departments shall cause this provision to be enforced. The Solicitor of the Department of Agriculture has rendered an opinion in regard to the interpretation of the above section to the effect that it will be necessary to demote all employees on the miscellaneous roll who have received promotions since June 30, 1912, to a salary received in the fiscal year 1912, providing that on July 1, 1913, the employee is still performing the same or similar services as during the fiscal year 1912. The solicitor is also of the opinion that section 7 prevents the transfer of employees from the statutory to the miscellaneous roll with an increase in salary at that time or subsequently, even though the work to be done is of an entirely different nature from that performed under the statutory position. Since the restrictions of section 7 of the general deficiency bill are of such a nature as to seriously embarrass the department in the operation of its promotion policy by necessitating many undeserved demotions July 1, 1913, and also preventing many promotions which should be made on account of increased efficiency of the employees, increased responsibility, or increased cost of living necessitated by transfer of headquarters, in cases of employees on the lump-sum roll who are performing the same or similar services to that performed in the fiscal year 1912, it is desired that section 7 of the general deficiency bill be so modified by legislation as to allow deserved promotions of employees on the lump-sum roll, even though their work is of the same or similar nature as that performed in the fiscal year 1912, and also to allow transfers of employees from the statutory to the miscellaneous roll at increased compensation, when the work to be performed is of a different nature from that performed by the employee under the statutory position.

DEPARTMENT OF COMMERCE AND LABOR.

It is not perceived what changes in the law, if any, would solve this question. Apparently it must be worked out by administrative methods.

H. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE MAKING OF PROMOTIONS.

DEPARTMENT OF STATE.

For the Department of State: None.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: My experience has not been such as to suggest any changes of the existing provisions.

Hon. W. T. Denison: The difficulties arising in promotion matters have been already met by the legislation of the last session, providing that the Civil Service Commission shall establish systems of promotion on the efficiency basis in the various departments. This department has already provided such a system.

Some of the limitations imposed in the last appropriation acts (particularly the deficiency act) apparently may have the effect of preventing any promotion of clerks engaged under the "lump" appropriations and fixing them permanently at the basis of their salaries for the fiscal year 1912. The bills also have similar effect in regard to clerks transferred from the regular service to the "lump" appropriations. Of course these provisions should be changed or made clear to exclude these results, which are very unfair to the service.

Hon. W. T. Thompson: Promotions in a bureau should not be made without the approval of the chief thereof, and his recommendation should be observed. He is better qualified to know who is the most competent to fill a vacant place in his office.

Hon. Charles Earl: None.

Mr. O. J. Field: I would recommend some scheme whereby promotions would become automatic within certain limits so long as a clerk is efficient. For instance, let a clerk enter the service at \$900 a year, and, if efficient, be promoted automatically, say \$100 a year, up to the maximum of that grade.

Mr. A. Bruce Bielaski: There are no suggestions for changes in law which I can make as to this subject. It seems to me that the power of heads of the department is ample to cover the situation. The recent efforts to place individual efficiency and the welfare of the department ahead of length of service, etc., seems to me to be of great importance.

Mr. J. H. Mackey: I think promotions should be made on individual efficiency ratings submitted by the heads of offices or bureaus at regular periods during the year under rules prescribed by the head of the department.

DEPARTMENT OF THE NAVY.

For the Bureau of Navigation:

Promotions could be made more satisfactorily and without causing dissatisfaction among the employees if the service was reclassified as previously suggested.

For the Hydrographic Office:

In respect to pay and promotion, the Navy Department should be considered as a unity, and promotions should be based on efficiency, fidelity, length of service, etc., as affecting all the employees in the department, and not merely those of the Hydrographic Office. This means that there need be but one appropriation clause for the employees of the department, forming the entire pay table into one roll, the same being roughly subdivided into groups, as, for example, technical, clerical, and subclerical employees. The effect would be to stimulate emulation among all the subclerical force, for example, no matter what particular office the person is employed in. It also would enable the head of the particular office or bureau to keep his force intact, whereas he now loses his employees, who naturally seek promotion by transfer. This is particularly true in the clerical force of the Hydrographic Office.

For the Bureau of Yards and Docks:

Promotion should be based upon length of service and efficiency in the whole of each department instead of each bureau or office, to the end that employees of equal efficiency and length of service will not be unequally advanced. But

this should not necessarily involve a change in duties where special aptitude for particular work is shown.

For the Bureau of Ordnance:

It is recommended that a longevity system of increase of pay be provided for under suitable rules and regulations. Under such a plan an efficient clerk would receive a promotion, so far as his pay is concerned, at the end of a stated period, even though there were no vacancy into which he could be promoted. This increase of pay should be automatic and should not require a special appropriation, the sums necessary for such promotions during any fiscal year to be included as a lump sum in the estimates under the legislative bill or under such bill as provided the salaries of the employees concerned.

For the Bureau of Construction and Repair:

Under a rule of the Civil Service Commission, dated September 18, 1909, messenger boys appointed without regard to apportionment shall not be promoted or transferred to apportioned positions and thereby are prevented from attaining a higher grade than messenger boy. The bureau has in its employ young men who, entering its service as messenger boys, by application and study have proven themselves of greater value to the bureau than the compensation paid, but whose promotion to a higher grade than \$600 is prohibited by the above-mentioned ruling. These young men are studying and preparing themselves for examination as stenographers and typewriters, and when they pass the necessary examination are eligible for promotion to positions in the field service paying a greater salary than they receive under the bureau. It is recommended that this rule be so modified that a young man who qualifies for promotion, and who in the bureau's employ has shown a high efficiency in performing his duties, can be promoted to positions in the bureau's clerical force.

DEPARTMENT OF THE INTERIOR.

That promotions be decided, subject to the approval of the head of the department, by a board in each bureau to consist of the head of the bureau and his chief clerk and such other employees of the bureau as may be designated, the action of the board to be subject to the "system of efficiency ratings" provided by section 4 of the legislative act of August 23, 1912, but also considering the qualifications and relative standing, length of service, quantity and quality of work, and general merit of employees.

For the United States Patent Office:

Promotions in the Patent Office are at present made by seniority, except where the record of the person next in order for promotion is unsatisfactory, in which case he is passed over. Unless some more satisfactory means than has yet been discovered for determining the efficiency of the force shall be found, I believe that the present system, when carefully carried out, gives as good results as can be obtained.

DEPARTMENT OF AGRICULTURE.

Promotions in grade are to a great extent controlled by the civil-service rules; promotions in salary should be made without regard to political, social, or personal favoritism and should depend solely on merit. The practice prevailing in this department consists of the maintenance of efficiency records of each employee, and recommendations for promotions are based upon such records. The unbiased recommendation of the chief under whose supervision the employee is engaged, based upon an adequate record of efficiency, insures, we believe, a fair method of promotion.

All clerical and executive employees should be provided for on statutory rolls, and all scientific, professional, and technical employees on lump-sum rolls. In the case of the latter classes of employees this would permit the head of a bureau or department to make promotions for individual efficiency when necessary for the good of the service and would enable the department to retain the services of many employees who would otherwise accept offers of more lucrative employment in the commercial and scientific world outside.

Section 7 of the general deficiency bill, approved August 6, 1912, provides as follows: "No part of any money contained herein or hereafter appropriated in lump sum shall be available for the payment of personal services at a rate of compensation in excess of that paid for the same or similar services during the fiscal year 1912; nor shall any person employed at a specific salary be hereafter transferred and hereafter paid from a lump-sum appropriation at a rate of compensation greater than such specific salary, and the heads of departments shall cause this provision to be enforced." The Solicitor of the Department of Agriculture has rendered an opinion in regard to the interpretation of the above section to the effect that it will be necessary to demote all employees on the miscellaneous roll who have received promotions since June 30, 1912, to the salary received in the fiscal year 1912, providing that on July 1, 1913, the employee is still performing the same or similar services as during the fiscal year 1912. The Solicitor is also of the opinion that section 7 prevents the transfer of employees from the statutory to the miscellaneous roll with an increase in salary at that time or subsequently, even though the work to be done is of an entirely different nature from that performed under the statutory position. Since the restrictions of section 7 of the general deficiency bill are of such a nature as to seriously embarrass the department in the operation of its promotion policy by necessitating many undeserved demotions July 1, 1913, and also preventing many promotions which should be made on account of increased efficiency of the employees, increased responsibility, or increased cost of living necessitated by transfer of headquarters, in cases of employees on the lump-sum roll who are performing the same or similar services to that performed in the fiscal year 1912, it is desired that section 7 of the general deficiency bill be so modified by legislation as to allow deserved promotions of employees on the lump-sum roll, even though their work is of the same or similar nature as that performed in the fiscal year 1912, and also to allow transfers of employees from the statutory to the miscellaneous roll at increased compensation when the work to be performed is of a different nature from that performed by the employee under the statutory position.

DEPARTMENT OF COMMERCE AND LABOR.

The system of efficiency ratings, as now provided by law, should be supplemented by such reclassification of the service as will provide that the designation of the several grades and classes shall signify to relative importance and salary value of the duties respectively required.

L. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO GRANTING OF TRANSFERS.

DEPARTMENT OF STATE.

For the Department of State: None.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: My experience has not been such as to suggest any changes of the existing provisions.

Hon. J. C. Adkins: Section 5 of the legislative, executive, and judicial appropriation act of June 22, 1906 (34 Stat., 449), makes it unlawful for any clerk in the classified service in any executive department to be transferred to another department until he shall have served three years in the department from which he desires to be transferred.

I have always thought that this was a most outrageous provision of law. I think it should be repealed. I also think that when a transfer is made from one department to another the clerk should not be compelled to go into the new department at the entrance salary of \$900.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: The three-year limitation on transfers from one department to another should be repealed. It is a deterrent on ambition.

Hon. Charles Earl: None.

Mr. O. J. Field: Repeal the present law prohibiting transfers until an employee has served three years in the department in which he was first appointed.

Mr. A. Bruce Bielaski: I think the law should be so amended as to permit transfers from one department, division, or office to another without any restriction except the approval of the heads of the two departments involved. (See also II, 3.)

DEPARTMENT OF THE NAVY.

For the Bureau of Navigation:

The bureau approves of the present law which requires three years' service in one department before an employee can transfer to another. The executive, however, should be given authority to waive this proviso when in his discretion such action would be for the good of the service.

For the Hydrographic Office:

If the plan recommended under the title of "The making of promotions" were instituted it would largely do away with requests for transfers.

For the Bureau of Yards and Docks:

The restriction upon the granting of transfers should be removed and discretionary power given the heads of the various departments and offices.

For the Bureau of Construction and Repair:

The operation of the act of June 22, 1906 (34 Stat., 449), requiring three years' service in a department before transfer from that department will be granted is satisfactory.

DEPARTMENT OF THE INTERIOR.

It is desirable that the prohibition contained in the act of June 22, 1906 (34 Stat., 449), as to transfer from one executive department to another until after three years' service, be repealed. The present law works a hardship upon capable, deserving employees in departments paying lower salaries than in other departments, and prevents departments securing employees having special qualifications and experience.

For the Office of Indian Affairs:

Civil-service rule 10, section 8, provides that before any person shall be transferred from one executive department to another he must have served three years in or under the department or independent office from which the transfer is proposed. The rule referred to contains no provision which would authorize

the Civil Service Commission to approve the transfer of an employee who has not served the required length of time, even though the proposed transfer is unquestionably in the interests of good administration. The provision was no doubt intended to prevent the moving about from one Government office to another of employees who desired changes simply for the sake of change, but this bureau is firmly of the opinion that there should be some way for the Civil Service Commission to waive the requirements of this rule in the same manner that the requirements of other civil-service rules are waived by the commission.

For the United States Patent Office:

I do not believe in standing in the way of the transfer of an employee to another bureau or department in which it may be possible for him to secure more rapid promotion, but it undoubtedly operates to the disadvantage of the bureau from which the transfer is made. The greatest cause for such transfers is the inequality of salaries paid for the same class of work in different bureaus, and this inequality should be remedied. The Patent Office has for many years suffered from this cause on account of the small number of high-salaried clerical employees and the fact that other bureaus were paying higher salaries for the same grades of work. At the present time there are in this office grades of messenger boys at \$360 and \$480 a year, and the law forbids the promotion of these boys except upon passing an examination of a higher grade. The Land Office, however, is able to secure the transfer of these messenger boys at a salary of \$480 and \$600, and such transfers are constantly being made, with the result that it is practically impossible for the Patent Office to keep these positions filled.

For the United States Geological Survey:

It is believed that the making of transfers is surrounded by too many restrictions, both from the standpoint of good administration and of justice to the employees. Everyone recognizes, I think, the fact that while entrance salaries in the Government service are higher than those usually paid in private business, the ultimate opportunities for advancement in salary are far more restricted. On this account, as well as to encourage efficient persons who are anxious to get ahead to enter the Government, merited advancements should be possible not only within a department, but from one department to another, but the possibilities are distinctly limited in the first place by the three-year rule, which prohibits transfer from one department to another, except after three years' continuous service. Another obstacle in the way of transfers is that they must first be approved by the Civil Service Commission, and that the question of apportionment is involved. It is recognized, of course, that it may be a serious disadvantage to a bureau or department to permit the transfer of an efficient employee experienced in the duties he is required to perform, but it seems that the fact that no transfer can be made without the approval of the head of the department in which the employee is already serving would guard sufficiently against detriment to the service through unwarranted transfers. It may well happen that, while the employee is valuable in his present position, there is greater need for him in some other department, because of a position of a different character, which requires the combination of qualifications which he possesses, and because the position he already holds may be more readily filled than the one to which it is proposed to transfer him. It seems that is an administrative matter which should be left to administrative discretion. In general, however, I believe that if a transfer will afford an employee a promotion or better prospects for advancement, he should be given that opportunity unless a transfer would be a serious detriment to the service where he is employed.

DEPARTMENT OF AGRICULTURE.

Provision should be made for transfer of employees from one department to another, without restriction, whenever the best interests of the public service would be promoted thereby. The existing three-year limitation on such transfers (34 Stat. L., 449) should be abrogated. It is not apparent what justifiable result is secured from such legislation. In addition to the discouragement of employees who feel that they are being held in a position which is probably not congenial, it very frequently happens that an employee in one department, who is more or less unsatisfactory by reason of environment and lack of interest in the particular line of work in which he is engaged, would be of exceptional value in another department. Every executive has had experience with employees who have been, to say the least, unsatisfactory in certain positions, but who have, when transferred to other lines of work, been of the highest value in their service; and it would seem that inasmuch as an employee must be certified it is not a matter of consequence which of the two departments concerned requests the certification, since one of them secures an employee who is desirous of changing and entering into the proposed work and the other has the opportunity of replacing a dissatisfied employee with a new man. Transfers from one department to another, however, should be made at the same salary. This would prevent raids upon any department sufficient to cripple it.

DEPARTMENT OF COMMERCE AND LABOR.

In order that there may be greater freedom in the filling of positions requiring a special order of ability or training, the law placing a three-year restriction on transfers between executive departments should be repealed.

J. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE MAKING OF DETAILS.

DEPARTMENT OF STATE.

For the Department of State: None.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: The law should be so altered as to permit details of attorneys, assistant attorneys, and law clerks in the department for service as assistants under the district attorneys, and details of assistant district attorneys for service in the department.

This would serve to bring the department in closer touch with the field work and increase the efficiency of its attorneys; and it would also tend to confer upon the officials detailed from the department such a measure of experience in the actual practice of law and in conditions outside of Washington as might greatly assist them to leave the service and establish themselves in their chosen profession when they wish to do so.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: Transfers or details to or from one bureau to another should not be made without the approval of the chiefs of the bureaus affected.

Hon. Charles Earl: None.

Mr. A. Bruce Bielaski: I know of no suggestion with reference to legislation on this matter which I can make, although I am of the opinion that those in-

volving any considerable length of time or degree of permanency should be avoided, and any results determined upon as being desirable accomplished by transfer.

DEPARTMENT OF THE NAVY.

For the Bureau of Navigation:

The bureau does not believe that an employee should be detailed to work outside of the office where paid, except for short periods.

For the Hydrographic Office:

The Hydrographer should be empowered to make details at his discretion, and if these details include additional duty those detailed for this duty could be rewarded as under *f* and *g*.

For the Bureau of Ordnance:

It is recommended that legal authority be obtained for temporary transfers to the offices and bureaus of the Navy Department of classified employees at navy yards and outlying stations, and vice versa. This authority could be safeguarded by limiting the duration of such temporary service and by limiting the number of occasions during any fiscal year that any particular employee could be so transferred.

DEPARTMENT OF THE INTERIOR.

For the Bureau of Mines:

It should be possible for details to be made from one bureau to another and from one department to another which will permit of the payment of both salary and expenses by the bureau or department to which detail is made.

As this can not now be done, it is necessary to have work which could be done by a detailed employee done by a temporary appointee.

DEPARTMENT OF AGRICULTURE.

At present the making of details within the Department of Agriculture is prohibited by law, with the exception of details to and from the Secretary's office. The permitting of details between bureaus in the department would make the entire force of the department more elastic and provide for emergencies which may arise in any branches of the service. Very often there is an accumulation of work in one office which could be reduced by the detail of employees from another office where the work is temporarily slack. This would tend to keep the work of the entire department up to date without the additional expense of hiring extra clerks, as must frequently be done under present conditions. As such details would be authorized by the head of the department and not by the bureau chiefs, it is not seen how any special abuse of the privilege could result. On the contrary, it would unquestionably increase the ability of the department to meet emergencies and to keep the work properly balanced. Some legislation would be required to put the suggested change into effect.

K. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO SALARIES PAID.

DEPARTMENT OF STATE.

It is believed the salaries paid are in many instances too small, and that there should be some such salary scale and classification as was devised by the Keep Commission.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knobel: Salaries should be increased substantially in the clerical and legal forces.

Hon. J. C. Adkins.—As I view it, the salaries paid at the present time to the lower clerks are entirely inadequate, and increase in salary would also affect the classification of the Civil Service Commission.

Under section 167 of the Revised Statutes the clerks are divided into four classes, salaries ranging from \$1,200 to \$1,800.

The first classification seems to have been made by act of March 3, 1853 (10 Stats., 209), with salaries of \$900, \$1,200, \$1,500, and \$1,800. Sometime between 1853 and 1873 the salaries were increased to what they are now.

Of course, since the classification of 1853 the cost of living has enormously increased without a corresponding change in salaries.

The relative importance of the clerks at the time of the classification will appear from a comparison of their salaries with those of Members of Congress and executive officers. Between 1818 and 1856 a Member of Congress received \$8 a day during actual attendance. The Assistant Secretary of State in 1853 received \$3,000 (10 Stats., 212), and this was the usual salary of an assistant secretary. A chief clerk received \$2,000. The salary of the Chief Justice of the Supreme Court was \$6,500, and each associate justice \$6,000 (10 Stats., 655). The whole appropriation in 1855 for the salaries of Attorney General and the clerks and messengers in his office was \$18,040 (10 Stats., 656). The chief clerks at the present time are getting from \$3,500 to \$4,000. Since this classification the salaries of the chief clerks and higher officers have been about doubled, while the classification of 1873 has not only remained stationary, but large numbers of additional clerkships have been created at salaries less than \$1,200.

I suppose it is impossible, of course, to make an increase all along the line, but, I think, the situation might be greatly improved by getting new clerkships at the higher salaries in lieu of many of the present positions at the small salaries.

Hon. W. T. Denison: I think the department has too many clerical salaries at \$1,600 and \$900 per annum, and too few at \$1,000, \$1,200, and \$1,400.

In the subordinate legal service, I think, there should be more at \$1,800 and \$2,000 and not so many at \$2,500 and above, because I think that the most of these positions can be filled to the best advantage by men fresh out of the law schools, who will either advance to the highest positions in the department or go out into private practice after two or three years. Such young men of the very highest ability can be obtained at \$1,800 and \$2,500 is far above the market rate. See also answer to II-5.

Hon. W. T. Thompson: Salaries should be more uniform for light work, and professional work should command considerably more pay than the ordinary clerical labor. The pay of the two classes in this office is nearly the same, while the professional workers in other offices of this and other departments receive much more.

Hon. Charles Earl: Increase salaries by 25 per cent.

Capt. J. J. Clover: As to the salary of the chief of the Division of Accounts I make no remarks, leaving that to the Attorney General for his consideration and action, if any. The salary of the chief bookkeeper should be increased to at least \$2,200 instead of \$2,000, but an adequate salary should be provided for Mr. Harris.

Mr. A. Bruce Bielaski: Legislation should be enacted making it possible to pay very many of the grades of the service salaries more in keeping with the present cost of living than is possible at present.

Hon. J. Reuben Clark, jr., Solicitor, Department of State: I may, however, remark in passing that the salaries paid to the assistant solicitors and to the "law clerk" of the office are wholly inadequate, the law clerks, as they are

ordinary civil service employees, not being able under any circumstances to get more than \$1,800 per year. (The fact is but one of the three now in the solicitor's office get that amount.) Experience has shown the difficulty of getting men who can render effective service for any such figure as this, and this difficulty is increased by the fact that when new men are brought in they are entered at salaries ranging from \$900 to \$1,400 a year instead of at the maximum \$1,800 per year salary. While I am wholly satisfied with the service of the present force in this office, the chances of securing efficient help in case of future vacancies would be greatly increased if the salaries of the assistant solicitors were raised from \$500 to \$1,000 and the salaries of law clerks raised to \$2,500 each. Moreover, there should be a definite number of law clerkships assigned to the solicitor's office just as there are a definite number of assistant solicitorships.

POST OFFICE DEPARTMENT.

Readjustment of postmasters' salaries.—To give the department six months instead of three within which to complete the readjustment for the ensuing fiscal year of presidential postmasters' salaries, by basing them on the gross receipts of the offices for the four quarters ending December 31 instead of March 31:

"That after June 30, 1912, the compensation of postmasters at post offices of the first, second, and third classes shall be annual salaries, graded in even hundreds of dollars and payable in quarterly installments, and shall be ascertained and fixed by the Postmaster General on the basis of the gross receipts of their respective offices for the calendar year, to take effect at the beginning of the ensuing fiscal year."

Advancement of fourth-class offices.—To permit the advancement to the presidential class of any fourth-class office, provided the postmaster's compensation for the year amounts to \$1,000, irrespective of whether it amounts to \$250 for each quarter, as now required:

"That after June 30, 1912, when the total compensation of any postmaster at a post office of the fourth class for four consecutive quarters shall amount to \$1,000, exclusive of commissions on money orders issued, and the receipts of such post office for the same period shall aggregate as much as \$1,900, the Auditor for the Post Office Department shall so report to the Postmaster General, who shall, in pursuance of such report, assign such post office to its proper class, to become effective at the beginning of the next succeeding quarterly period, and fix the salary of the postmaster accordingly."

DEPARTMENT OF THE NAVY.

For the United States Marine Corps:

That the second clerk in the office of the major general commandant be increased to \$1,500.

For the office of the solicitor:

The personnel of this office comprises the solicitor and eight employees. The salary of the lowest grade provided for is \$840, while the salary of the next lowest grade is \$1,400. The difference between these two salaries is so great that an employee at \$840 can not get a promotion without being transferred to the rolls of some other office or bureau. Owing to the needs of the other offices and bureaus a promotion of this kind is very difficult of arrangement, and as a result it is not practicable to keep in this office for a desirable length of time an efficient employee in the lowest grade. This evil could be remedied

by either providing an additional clerkship at \$1,000 or raising the salary of the lowest grade of position from \$840 to \$1,000. t

For the Bureau of Navigation:

The salaries should be increased in order that the bureau may command the best class of service. The average salary of clerks in this bureau has actually decreased since 1884, from \$1,328 in that year to \$1,140 in 1912. The bureau does not believe that this condition will be found to exist in business establishments. The bureau believes the proper solution of the salary problem is that there should be a base pay for each rating in the reclassification suggested, with longevity increase for different periods (years) of service in that rating, not to exceed a certain total increase for each rating. It would not be necessary, then, for an employee to wait for the death or resignation of some other person in order that his increased worth to the service might be recognized. There should be a proviso, however, that this increase should be only to those employees whose efficiency rating as shown by the system of efficiency established by the Civil Service Commission entitles them to promotion.

The salaries paid to many of the employees of this institution are so low as to make them regard this institution as only a stepping-stone to better employment, and naturally their interest and fidelity to the institution is not what it would be if they expected to make it their life work for the Hydrographic Office.

All salaries should be equal in similar grades and for similar work, irrespective of the office, bureau, or department in which the employee is at work.

For the Bureau of Medicine and Surgery:

The gratuity pay under naval acts of May 18, 1908, and August 22, 1912, should not be subject to deductions of \$75 in case of officers, and \$35 in case of enlisted men, as provided. Confusion would be avoided and much paper work be eliminated by this change. A beneficent statute should be untrammelled by such conditions.

For the Bureau of Yards and Docks:

Salaries should increase 5 per cent automatically after five years' service in any one grade, provided the employee is above a fair standard of efficiency.

For the Bureau of Ordnance:

The bureau is of the opinion that the salaries paid to the clerical force employed in the bureau and in the Navy Department in general are too small. This applies particularly to the higher grades. It is thought that the chief clerk of each bureau should receive at least \$2,500 a year and that salaries from \$2,000 down to \$1,200 should be increased by about 10 per cent.

It is also believed that there should be in each bureau a greater number of the more highly paid positions than at present, in order that there may be an incentive for efficient and capable clerks coming in in the lower grades to remain in the bureaus and offices with a fair prospect of promotion. Salaries below \$1,200 are probably sufficient, as the persons taken into these positions are usually simple stenographers or copyists, and very capable and efficient ones can be obtained for these rates of pay. They will not remain in the service, however, with prospect of remaining for an indefinite number of years at the same rate of pay.

For the Bureau of Construction and Repair:

The bureau has included in its estimates for several years past certain changes which would make it possible to promote a number of its deserving employees, but these changes have been omitted in the bill as passed. The bureau has repeatedly recommended the allowance of a higher salary for its chief clerk, who is specially qualified for this position through technical expe-

rience prior to his appointment to his present position, and who, in the absence of the chief of bureau, performs the duties of acting chief of bureau, but to this time has not been granted the merited promotion. The changes desired are by increasing the number of higher-priced clerks in order that experienced clerks may be encouraged to remain in its employ. The bureau losses in its clerical force, through resignation and transfer, during the past four years were more than 48 per cent of the total force employed. The increase in the limit of expenditure for technical and clerical force, which have been included in the bureau's estimates, should be approved. The repeal of the words "and at rates of compensation not exceeding those paid hereunder prior to January 1, 1912," contained in the legislative, executive, and judicial bill, is recommended. This provision may become so hampering as to be a serious matter in the future if allowed to stand.

For the Bureau of Steam Engineering:

The salaries of practically all employees of the bureau should be materially increased. The present entrance salary is so low as to make it at times difficult to secure competent employees to fill vacancies.

For the Bureau of Supplies and Accounts:

The Paymaster General of the Navy now has the relative rank of major general, but receives only the pay and allowances of brigadier general or rear admiral of the lower nine. The two assistants to the Chief of the Quartermaster Corps of the Army have the rank of brigadier general.

It is considered that the schedule of salaries for clerical employees in the executive departments in Washington as prescribed in section 167, Revised Statutes, should be amended so as to make provision for the payment of higher salaries and to provide for graded salaries, dependent upon the character and quality of the work performed.

That the pay and allowances of the assistant to the Bureau of Supplies and Accounts be made the same as that now provided by law for the officers holding a similar position in the Quartermaster Corps of the Army.

DEPARTMENT OF THE INTERIOR.

It is desirable that there be a horizontal increase in all salaries to meet the increased cost of living; that grades be established with differences of \$100 in the annual salary instead of \$200, as provided at present, permitting of more frequent promotions. (The Committee on Department Methods—the "Keep Commission"—covers this in its report to the President January 4, 1907, on the general subjects of classifications of positions and gradation of salaries for employees of the executive departments and independent establishments in Washington.)

For the General Land Office:

The salaries paid to the higher officers in this bureau, the men who have the hardest work both of executive and judicial character, are entirely inadequate. In my report for the fiscal year 1911 the following statement was made, which I repeat here:

"In connection with the organization and the changes which have been suggested it is my duty to call attention to the inadequacy of the salaries paid to the higher employees of the General Land Office. The résumé of the character of the work to be performed, as set forth above, shows very plainly its importance, both in character and results. One chief of division, namely, that of Surveying Division, received \$2,750 (this salary was reduced to \$2,400 by Congress in the appropriation for the current year); the chief clerk receives \$2,500 (increased to \$2,750 for the present fiscal year); the chief law clerk receives

\$2,500; one chief of division \$2,400; two members of the board of law review receive \$2,200 each and two \$2,000 each. In addition to these there are only 27 employees receiving \$2,000 each, only 37 receiving \$1,800 each, and 69 receiving \$1,600 each. There are employed in the General Land Office 131 (now increased to 140) men who are graduates of law, and it is of the greatest importance that this number should be increased and the vacancies in the office recruited from professional ranks in order that the work may be properly performed. It is evident, therefore, that not only are the higher grade employees underpaid, but that, because of the inadequacy of the amount of salaries, there is not sufficient inducement to the right class of men to enter the General Land Office Service. The policy is a poor one, and, in my opinion, the Government suffers materially. True economy is in the paying of adequate salaries and in this way attracting to the service men who are energetic and thoroughly competent to do good work for the Government and by their force and ability save the Government money and perform its work properly and intelligently. I can not lay too great stress upon this matter. There should be places under the civil service in this bureau paying \$4,000 per annum, \$3,500 and \$3,000 per annum, and the number of places from \$1,600 to \$2,000 should be increased. The ultimate effect of a step of this character would be greatly to be advantage of the Government."

For the Office of Indian Affairs:

Experience leads me to believe that frequent small promotions, especially in the lower grades, are an incentive to better work, and that intermediate grades, viz, \$1,100 and \$1,300 (or their equivalents in even monthly salaries of \$1,080 and \$1,320), would be an advantage.

For the United States Patent Office:

The salaries of both the examining corps and the clerical force of the Patent Office are entirely too small to enable us to retain the services of competent employees. I have furnished the Economy and Efficiency Commission with data on this point, accompanied by a proposed list of salaries which, with slight changes, corresponds to a list which was submitted to the Patent Committee of the House at the last session, and which it is understood was not objected to by them. I believe that the enactment of a law providing for these salaries is absolutely essential to the preservation of efficiency in the Patent Office.

For the Bureau of Education:

The limitation as to the amount of salary that may be paid any one person from lump-sum appropriations should be repealed. (Act approved Aug. 23, 1912; 37 Stat., 413.) The entrance salary to clerical positions should be fixed at not less than \$900 per annum, and salaries should be adjusted so as to provide for advance at the rate of \$60 per annum instead of \$200, as is now the case with nearly all statutory salaries.

For the United States Geological Survey:

The present standard of salaries paid to the clerical employees was adopted immediately after the Civil War. In general, it should be increased about 20 per cent, for three reasons: The cost of living has increased at least 50 per cent since that time; the ultimate possibilities in the way of salaries for Government employees are distinctly limited, as stated under "i"; and, last but not least, it is increasingly difficult to get and hold in the Government service the kind of efficient, ambitious employees which is most desirable. An increase in salary rates should, however, not be made regardless of conditions outside the Government service. It is commonly stated that as a general rule, when compared with commercial salaries and wages, the Government employee

in the lowest grades is not underpaid, but in the higher positions his salary is far below what paid for similar work outside. As pertinent in this connection I may cite the results of an investigation made by me two years ago, when I ascertained that 20 odd geologists leaving the public service in the three preceding years had, on the average, received an advance of 134 per cent when entering the employ of corporations. If subsequent resignations of similar character were considered this percentage of increase would be even higher.

DEPARTMENT OF AGRICULTURE.

The salaries of the chiefs of bureaus of the department should be increased and recommendations with that end in view have therefore been made in the estimates of appropriations for 1914, attention at the same time being called to the fact that the present compensation of the scientific staff of the department generally is inadequate. In comparison with employees in similar capacities in commercial lines, the higher grade officials of the department are underpaid, when relative responsibility and value of services rendered are considered. A comparative small force of competent, well-paid heads of different lines of work can handle and effectively manage a very large force of subordinates at fair to moderate salaries. Between these two extremes there need be only a small number of employees at salaries above those paid to general routine class, and those would be men in training for the higher positions. Provision should be made for a scale of salaries providing more adequate compensation than at present allowed.

Under the provisions of thirty-sixth Statute at Large, 440, the maximum salary that may be allowed scientific and technical men is \$4,000. It is thought that this should be increased to \$5,000, and legislation is recommended accordingly.

Attention is called to the effect of section 7 of the general deficiency act, approved August 26, 1912, concerning the rate of compensation of employees. This section provides in part: "No part of any money contained herein or hereafter appropriated in lump sum shall be available for payment of personal services at a rate of compensation in excess of that paid for the same or similar services during the fiscal year 1912 * * *." This provision will prevent the promotion of any lump-fund employee to a salary in excess of that which he was receiving during the fiscal year 1912, in case the character of his services has not been changed, although the amount of responsibility and work, owing to the rapid growth of his office, may have very materially increased. With the enormous increase in the volume of business handled in rapidly growing branches of the Government service, which sometimes amounts to 100 per cent in a single year, such a provision would be of a decidedly destructive nature, since the salaries now paid to the best employees on the lump-fund rolls are barely sufficient to hold them. A strict interpretation of the second clause of this same section: "Nor shall any person employed at a specific salary be hereafter transferred or hereafter paid from a lump-sum appropriation a rate of compensation greater than such specific salary, * * *" would prevent any person employed at a specific salary, i. e., on the statutory roll, from ever receiving on the lump-sum roll a salary greater than that which he received on the statutory roll, even though he might resign and be appointed again on civil-service examination. This would be true regardless of the fact that he might have qualified for service of a different and higher grade. This provision, if it remains unmodified, will prevent ambitious and deserving employees who enter the service on the statutory roll from ever becoming investigator on our lump-sum rolls, and would cut off a very important avenue through which efficient and capable employees familiar with the service can now be obtained.

During the past year the department has lost many of its trained men through their having accepted positions with private corporations or other Governments at salaries higher than those which could be paid under the existing provisions of the law. It is extremely desirable that the salaries paid trained employees be advanced as rapidly as possible to a point which will offer adequate reimbursement and retain them in the Government service.

DEPARTMENT OF COMMERCE AND LABOR.

A general readjustment of salaries in the Government service should be made. While such readjustment may result in the reduction of specific salaries here and there, substantial advances generally are indicated by a consensus of the opinions of those familiar with this problem.

L. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO RETIREMENT.

DEPARTMENT OF STATE.

While the department is in favor of some sort of retirement scheme, the lack of time allowed for the preparation of this report and the lack of technical knowledge necessary makes impossible the suggestion of a scheme of retirement.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: I am decidedly in favor of a retirement law applicable to all officers and employees of the department who are within the classified service.

In regard to the members of the legal force particularly I am disposed to think that stated portions of their salaries (if made sufficient) should be retained and accumulated as interest to assist them whenever they decide to leave the service to embark in the practice of law.

Hon. J. C. Adkins: There are in the department a large number of old people who would gladly retire if they could receive some pay, but must otherwise hold on as long as possible. A head of a department finds that a discharge of such a clerk produces heart-rending appeals for reinstatement, with the result that most Secretaries will keep the old clerks as long as it is possible for them to do any work at all.

A retirement plan is the only humane remedy for this. I thoroughly believe that it should be established, but am not familiar enough with the subject to suggest the particular plan which ought to be followed.

Hon. W. T. Denison: I think a system of retirement pension is of the deepest importance, as, practically speaking, it is impossible to throw out employees of long and formerly valuable service.

Hon. W. T. Thompson: Old inefficient employees should be retired with partial pay or placed in minor positions, or have their work and pay divided with an additional employee.

Hon. Charles Earl: Provide for the retirement of superannuated employees and employees disabled after long service on part pay, whether in connection with a plan of contributions from employees or not.

Capt. J. J. Glover: It is understood that large concerns provide for the retirement of faithful and worthy employees, and I see no reason why the Government should not do so.

Mr. A. Bruce Bielaski: The question of retirement is one which is not at the present of particular concern to this division, on account of its comparatively

short existence, its employees being all capable of rendering full service at present, and apparently for many years to come. It seems that some law with reference to retirement which is fair to the Government and to the employees should be passed, however, as necessarily in years to come the same difficulties may confront this division which now confront many other branches of the Government service.

Mr. J. H. Mackey: I am in favor of a retirement system modeled after that adopted by the more important foreign countries and some of our large commercial and industrial concerns.

DEPARTMENT OF THE NAVY.

For the United States Marine Corps—Adjutant and Inspector's Department:

It is thought desirable to have an appropriate law enacted to provide for the retirement of civil-service clerks after rendering, say, 30 years' service or attaining a certain age, those attaining such age with less than the required service to receive proportionate retired pay.

For the United States Marine Corps—Quartermaster's Department:

I am heartily in favor and recommend that some provision should be speedily made for the retirement of civil-service employees when they become superannuated in the public service, to which many of them devote the best years of their lives and energy. An illustration showing the inconsistency of present conditions as they exist in this department is submitted, where a large part of the clerical force, who are enlisted men, are on a retirement status, whereas no such privilege is extended to the civilian force, who are employed side by side with these enlisted men and who perform in many instances a higher grade of work.

For the United States Marine Corps—Commandant's office:

It is believed that the efficiency of the departmental service would be increased by the enactment of a law providing for the retirement of civil-service employees, compensation after retirement to depend upon length of service and rate of pay at retirement.

For the Office of the Solicitor:

It is believed that it would be a decided benefit, so far as this office in particular and the service in general are concerned, if retirement for superannuated employees upon a sound business basis were provided.

For the Bureau of Steam Engineering:

Provision should be made for the retirement of clerks who have served the Government for a long period, and there should be a graded retirement for those whose health has failed incident to the duties upon which they have been engaged.

For the Bureau of Navigation.

If the Government is to continue paying the present inadequate salaries to its employees, which are not sufficient for a man to provide for himself and a reasonable sized family, the bureau believes a system of retirement absolutely imperative. The bureau is of the opinion, however, that should the service be reclassified and the living salaries paid employees there would not be such a demand for a civil retired list. It is hard to understand how some of the employees can manage to live on the present salaries paid, which, as previously stated, are lower than they were in 1884, when the cost of living has advanced so much.

For the Bureau of Navigation—United States Naval Observatory.

While I am not prepared to advocate a general retirement law I think retirement should be provided in exceptional cases at least. For instance, we have

at this institution a clerk who has completed 64 years of continuous employment in it. It seems to me that such faithful service should be rewarded with retirement.

For the Hydrographic Office.

Some system of retirement should be provided by law for civil employees.

For the Bureau of Yards and Docks.

Provision for retirement for length of service, age, or disability incurred in service should be made.

For the Bureau of Ordnance.

It is believed that the efficiency of the civil service would be vastly increased if a regular plan of retirement were adopted, retirement to be a right of the civil service employee after a certain number of years of service or upon incurring physical disability not due to his own fault or upon attaining a certain age to be fixed by statute; retirement for the last-named cause should not be optional, but should be obligatory.

For the Bureau of Construction and Repair.

The bureau has placed itself on record as favoring some form of civil service retirement and considers that such a provision would encourage efficient employees to remain in the service of the Government. It is practically impossible for a man with a family to save on the average salary paid sufficient to provide for old age or the probability of incapacitation, especially is this so at the present time with the high cost of living and also in view of the fact that no consequent raise in salary has been made in the salaries of the civilian employees.

For the Bureau of Supplies and Accounts:

Recommendation for the enactment of legislation leading to the establishment of some form of civil-service retirement was made in the Annual report of the Secretary of the Navy for the fiscal year 1911. The bureau considers that legislation of this character would be advantageous to the Government.

DEPARTMENT OF THE INTERIOR.

In the interest of economy and efficiency some judicious plan of retirement, either by way of straight pension, or otherwise, of superannuated employees should be devised.

For the General Land Office:

I repeat herein my recommendation made in my report for the year 1912, which was as follows:

"After a long experience in governmental matters comprising, amongst other services, that of one year as Assistant Commissioner and four years as Commissioner of the General Land Office, I have come to the conclusion that some system of pensioning should be adopted by the United States Government. The importance of the work performed in Washington is increasing every year. It has ceased to be merely clerical. The duties which Congress has placed from time to time upon the executive department have become more and more supervisory in their character. The element of trusteeship is recognized, and trusteeship seems to be passing into guardianship. The general public naturally look to the executive head of an office and hold him responsible for the proper performance of the duties that are imposed upon the bureau or department of which he is in charge. This attitude is reasonable. It is not to be supposed that the general public can appreciate the fact that the great details of the work of a bureau must be carried out by its employees, the head being restricted to the general management and to a personal touch with the most

important cases, generally those which establish a precedent or possess some features to which his attention must be called.

"With this increasing importance of the work and the seeming demand from all parts of the country that it shall become wider in its scope, there is a great necessity that the service be so organized as to attract men of the highest qualification. There is no question that the general entrance salary paid to employees for the ordinary kind of clerical work is ample and compares favorably with that paid by private concerns to their new employees for work of a similar character. As against this, however, there are not the same opportunities in the Government service for the ultimately obtaining of large salaries as in private employment. No one disputes the fact that these coveted positions in private life are secured by only a few and that a large per cent of workers do not rise above a mediocre salary, but those few are the very men whom the Government ought to secure. Under present conditions they are not attracted to Government service. This is not because the work is not big and does not present endless opportunities for the best efforts of men of a high degree of constructive ability. It is because after youth and middle age devoted to the public service, there is nothing for a man to look forward to except old age and hard work at probably a reduced salary or a prospect of being dropped without any probability of securing another position.

"This is not the case in the Army; it is not the case in the Navy. Both of these services attract young men of vigor and strong mental capacity, partly, of course, on account of the glamor which surrounds the military and naval service and the patriotic feeling that one's country may demand the highest sacrifices—and this appeals to many strong natures—but also because of the fact that the military and naval services provide a competent living for a man during the vigor of his years and an adequate pension for him in his declining days.

"No one who has followed the history of civil government during the last decade can fail to appreciate the fact that there is as great a field for the honest service of the level-headed, sober-minded man of character in the civil branches of the Government as there is in the military. The fact that there is but small opportunity for the ordinary governmental employee to receive the award of popular applause should not detract from the value of the services which he performs but rather enhance them, as he is deprived from the very nature of his work of one reward which so many men covet.

"By the adoption of a pension system there is no doubt but that the very highest type of men would be attracted to service in the Government, and the general standard raised above even that of to-day."

For the Office of Indian Affairs:

Any time and labor devoted to research and statistics for consideration in connection with retirement and pension plans would at this time seem superfluous in view of the information gathered heretofore by the various bureaus. These reports have been presented to Congress by the heads of bureaus, and the question has been favorably recommended by them as well as by the President. Various bills have been introduced in Congress and the whole subject has had consideration. The Indian Bureau believes that if a satisfactory law can be secured which would eliminate from the Government service persons incapacitated by age or other infirmities the work of the departments would be considerably enhanced.

For the United States Patent Office:

I believe that some suitable plan for the retirement of superannuated employees would be a benefit to the service.

For the Bureau of Education:

Provision should be made for the retirement from office of persons not able to perform their duties efficiently. This implies a retirement fund.

For the United States Geological Survey:

I have repeatedly expressed myself in memoranda to the department and to congressional committees as unqualifiedly in favor of provision for retirement as a means of bringing up the efficiency of the Government employee. Although the Geological Survey is younger than many other bureaus, with the result that the average age is 35, it is a fact that there are members of the survey who, on account of long and faithful service, deserve consideration, and in some cases the positions they occupy could be better filled by younger and lower-salaried clerks.

For the Bureau of Mines:

A retirement law is recommended, based on length of service only and as a direct pension by the Government, such retirement to take place at any time after 25 years and before 30 years.

DEPARTMENT OF AGRICULTURE.

Provision should be made for the retirement of all civil-service employees upon reaching a certain age, and it is therefore recommended, that a retirement law be enacted along the lines of the so-called contributory plan, Congress to appropriate sufficient sums from year to year to provide pensions for employees now eligible for retirement until the amount of contributions shall be sufficient to take care of such pensions. It is my opinion that this would work for economy and efficiency in two ways: First, it would tend to keep in the service the more efficient employees who now leave for more remunerative employment after they have acquired valuable experience in the Government service. Second, it would provide a humane way for disposing of those Government employees who, through disabilities of age, are no longer able to perform as efficient work as younger employees, who could be secured for the salaries they are receiving.

DEPARTMENT OF COMMERCE AND LABOR.

An equitable scheme of retirement which will rid the service of superannuated employees and at the same time provide reasonable means of support to those grown old in the civil service should be devised.

M. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE GRANTING OF ANNUAL AND SICK LEAVE.

DEPARTMENT OF STATE.

For the Department of State: None.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: The head of a department should be authorized to allow sick leave for six months, with pay, in cases of unusual merit.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: The granting of annual and sick leave should not be changed, unless in exceptionally meritorious cases sick leave might be extended.

Hon. Charles Earl: None.

Capt. J. J. Glover: This seems to be the well-established policy of the United States, and I see no reason why it should be changed.

Mr. A. Bruce Bielaski: I suggest that the law with reference to leave should be extended so that all employees in the departmental and field service of the Government may be granted 30 days' annual leave in each calendar year and sick leave at the rate of 12 days per calendar year, but which may be allowed to accumulate to not exceed 36 days, with a proviso that any employee who has less than 36 days' sick leave to his credit, and who is absent because of sickness a total number of days greater than his available annual and sick leave, may be paid for such number of excess days not bringing his total sick leave to more than 36 days in any one year, as he may not use in subsequent years. In other words, that sick leave may be advanced in effect, although payment is withheld until the leave has duly accumulated.

Mr. J. H. Mackay: In my opinion sick leave should only be allowed after annual leave has been exhausted.

POST OFFICE DEPARTMENT.

Annual leave for employees.—To grant 30 days' leave of absence to all postal employees who render services equivalent to that of the departmental employees at Washington:

"That hereafter the Postmaster General may allow not exceeding 30 days' leave of absence with pay in each calendar year, under such conditions as he shall prescribe, to assistant postmasters, supervisory officers, clerks, city letter carriers, printers, mechanics, skilled laborers, watchmen, messengers, and laborers, at first and second class post offices.

"That the Postmaster General may allow railway postal clerks whose duties require them to work 6 days or more a week throughout the year, and the employees of the mail-lock and mail-bag repair shops, an annual vacation of 30 days with pay."

Leave, with substitute, in Railway Mail Service.—To enable the Postmaster General in his discretion to grant suitable leave of absence to railway postal clerks who are not entitled to leave under the present law:

"That hereafter the Postmaster General may in his discretion, under such regulations as he may provide, allow any railway postal clerk who is not entitled to annual leave under other provisions of law, leave of absence with pay for a period not exceeding 30 days, or in cases of sickness 30 days' additional in any one year, with the understanding that his duties will be performed without expense to the Government during the period for which leave is granted, he to provide a substitute at his own expense."

For the Second Assistant Postmaster General:

Railway Mail Service—Leave of absence.—At present 15 days' leave of absence is allowed in the Railway Mail Service. The following provision, allowing 30 days' leave of absence, has been recommended:

"*Provided,* That hereafter the Postmaster General may allow railway postal clerks whose duties require them to work 6 days or more a week throughout the year an annual vacation of 30 days with pay."

At present there is no provision for leave of absence with pay on account of sickness. The following has been recommended:

"*Provided,* That hereafter the Postmaster General may, in his discretion, under such regulations as he may prescribe, allow a railway postal clerk who is sick leave of absence with pay not exceeding 30 days in any fiscal year."

At present if a clerk desires to be absent on a personal matter beyond his annual leave, there is no way by which he can provide a substitute to perform his duties without expense to the Government. In order to permit this, the following has been recommended:

"Provided, That hereafter the Postmaster General may, in his discretion, under such regulations as he may prescribe, allow any railway postal clerk, who is not entitled to annual leave under other provisions of law, leave of absence with pay for a period not exceeding 30 days in any one year, his duties to be performed without expense to the Government during the period for which he is granted leave, he to provide a substitute at his own expense.

DEPARTMENT OF THE NAVY.

For the Bureau of Navigation:

The granting of annual and sick leave is very satisfactorily handled in this department.

The idea is that an employee shall only be granted a total of 30 days' leave in one year. Even though an employee is ill, his leave is charged to annual leave until the total of 30 days is exhausted. When any additional leave, either sick or annual, is requested, the individual record of the employee is considered, and the leave only granted in special meritorious cases. Certain employees of the bureau will probably perform 30 days' extra work during one year, and it would not be encouraging to such fidelity if the department refused to grant a few days of sick leave in a case of this kind.

For the Bureau of Ordnance:

The existing laws and regulations are satisfactory, but it is believed that they are interpreted and applied with some difference in detail in several departments. These differences should be reconciled, as they tend to create dissatisfaction among those employees in the less-favored offices. Provision should be made for a larger clerical force, in order that when certain employees are on leave those remaining on duty should not be required to work overtime in order to keep the work up to date. Since each employee is entitled to one-twelfth of a year annual leave, he does only eleven-twelfths of a year's work, and the force should therefore be one-twelfth larger than would be required to do the work of the office if all employees were constantly on duty. This makes no provision for absence on account of sickness, which is not definite in amount, but could, if desired, be provided for on an average basis.

For the Bureau of Construction and Repair:

The present method, which gives the head of a department discretion in the granting of leave, is considered sufficient.

DEPARTMENT OF THE INTERIOR.

For the office of Superintendent United States Capitol Building and Grounds:

Present method of granting annual and sick leave seems to be satisfactory. Have no suggestions to make, other than that persons outside the classified service in the employ of this office, and whose services have been of long standing, should, under some provision of law, be granted some annual and sick leave.

For the General Land Office:

The annual leave should be restricted, when taken in periods of a week or more, to the number of consecutive days up to 30. At present, Congress having granted 30 days' leave of absence, an employee who takes his so-called 30 days during the month of July, for instance, is entitled to exclude from his count the Fourth of July, all Sundays, and half days on Saturdays; therefore,

leaving on July 1, it is not necessary for him to return until August 8. In my opinion 30 consecutive days are sufficient for the recuperation of the employee and gives him sufficient rest to restore him to full vigor. Sundays and holidays are included in the taking of sick leave, except when they occur at the beginning or end of such leave. A large number of the employees of this bureau do not take anywhere near the amount of leave granted under the law.

For the Office of Indian Affairs:

Under existing laws the heads of Government bureaus are authorized to grant to employees annual leave at the rate of 30 days per annum. Sick leave not exceeding 30 days in any one year may also be granted. The Indian Bureau recommends that in addition to the leave now authorized by existing law, leave may be granted when an employee may be injured while in the performance of his official duties so as to be incapacitated for the performance of those duties, this leave to continue during the period for which he is incapacitated and not to exceed 12 months, and during this time he shall be allowed compensation at his usual rate of pay.

For the United States Patent Office:

The only change which I can recommend in the rules relating to the granting of annual and sick leave is that sick leave should be extended at the discretion of the Secretary, and after careful investigation, in four classes of cases, as follows: In typhoid fever, surgical cases, accidents, and where an employee is quarantined on account of contagious disease.

For the Bureau of Mines:

A provision which would permit annual leave to accumulate for a period of three years is recommended as in the interest of efficient service.

The provision granting 30 days' sick leave appears to be just, and no modification is recommended.

DEPARTMENT OF AGRICULTURE.

Under existing laws employees of the Department of Agriculture in Washington, D. C., are allowed 30 days' annual leave and 30 days' sick leave, while employees in the field are allowed but 15 days' annual leave and 15 days' sick leave. It is recommended that employees outside of Washington be granted the same annual and sick leave as that allowed to employees in Washington. It is also believed to be in the interest of the Government service as well as the Government employees to limit sick leave to 10 days per annum and make it cumulative; that is, all sick leave not taken in any one year to accrue to the credit of the employee during succeeding years. This would prevent the using of sick leave in cases of slight indisposition, which the 30 days' annual leave could take care of, and at the same time would enable employees of average health to accumulate enough sick leave to tide them over any serious illness which might occur. It not infrequently happens that an employee who has taken no sick leave for a period of eight or ten years contracts typhoid or some other disease which requires him to be absent from duty for a period of six or eight weeks. This case, under the present arrangement, he must take leave without pay.

N. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO OTHER SUBJECTS RELATING TO PERSONNEL AND WORKING CONDITIONS.

DEPARTMENT OF STATE.

For the Department of State: None.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: Provision should be made for housing the Department of Justice in some fireproof modern office building until its own building is ready for occupancy.

Hon. J. C. Adkins: I think this department might emulate the work of the State Department in training its consular officers, by first undertaking to employ in the department a limited number of graduates of law, at small salaries, with a promise of promotion to attorneyships in the department or to places in the district attorneys' offices.

The large law offices get the honor men from the law schools for a few hundred dollars a year. A half dozen such men would be of great value in the department. They might be paid, say, \$600 a year to start with, but should, be, of course, given substantial promotions at the end of the year, and at the end of two years be promoted to attorney in the department or be given a less lucrative position as an assistant district attorney somewhere in the field.

Young men of this character would render very valuable service in the department, as well as in the district attorneys' offices. It seems to me that it would also be wise to authorize in the larger district attorneys' offices throughout the country a similar employment at, say, \$600 a year, and the hope should be held out to them also of appointment to attorneyships in the department.

Hon. W. T. Denison: The clerical force of the department should be a single force and should not be subdivided by special appropriations, as, for instance, the Division of Accounts, Solicitor of the Treasury's office, Solicitor of Commerce and Labor, etc. The existing arrangement is difficult of administration from the point of view of promotion and, practically, does not work fairly.

Hon. W. T. Thompson: No suggestions to offer.

Hon. Charles Earl: None.

Mr. O. J. Field: (1) It would be advantageous to have a small fund of, say, \$2,000 a year for emergency stenographic and other clerical services, so that when a number of the field attorneys are at the department or there is a rush of work a sufficient number of emergency stenographers could be handling the work without delay.

(2) It would greatly improve the service if provision should be made for an automobile mail wagon. It is necessary to make frequently several trips each day to the Government Printing Office, the Supreme Court, the Congressional Library, post office, etc., and this work could be handled much more quickly with a small automobile wagon than with the present arrangement of a horse and wagon.

(3) I would suggest that pending the construction of the department's proposed new building, authority be obtained from Congress to enter into an agreement with some builder or contractor to erect a temporary office building for the department for a term of, say, five or more years. There would be no trouble in obtaining such building should an arrangement be authorized by Congress.

(4) United States attorneys and marshals should be authorized to incur small expenses from time to time without obtaining previous authority from the department, so as to prevent instances like one which recently occurred, where a United States attorney wired for authority to incur an expense of \$1, the telegram costing 80 cents.

Capt. J. J. Glover: Section 3648, Revised Statutes, United States, should be so amended as to enable United States marshals to make temporary advances

to witnesses, in behalf of the Government, who are without funds necessary to enable them to respond to subpoenas.

Mr. A. Bruce Biclaski: No suggestions as to other legislation occur to me.

POST OFFICE DEPARTMENT.

Compensation to injured employees.—To extend to all postal employees injured in the line of duty the same privileges and compensation now provided by law to railway postal clerks:

Any employee of the postal service who is disabled by accidental injury, not due to his own negligence, received while performing his official duties, may be granted leave of absence with full pay during the period of his disability, but not for more than one year, and then at half pay for the further period of disability, if any, but not exceeding one year additional; and if he dies within a year as a result of the injury, leaving a widow, or children under 16 years of age, or dependent parents, such widow, children, and dependent parents shall be entitled to receive, in such portions as the Postmaster General may decide, the sum of \$2,000.

DEPARTMENT OF THE NAVY.

For the United States Marine Corps—Quartermaster's Department:

Attention is invited to the recommendations of this office relative to an additional clerk at \$1,600 per annum in the office of the officer in charge of the Quartermaster's Department; the promotion of the draftsman in that office from \$1,600 to \$1,800 per annum; the promotion of the clerk at the depot of supplies, United States Marine Corps, Philadelphia, Pa., from \$1,600 to \$1,800 per annum, and to be designated "chief clerk;" the promotion of the clerk at the depot of supplies, United States Marine Corps, San Francisco, Cal., from \$1,400 to \$1,800 per annum; also for two (2) additional clerks "where their services are required;" all clerks (5) under this class to receive the same pay, allowances, etc., now provided by law for paymaster's clerks of the Navy on shore duty. In addition to the above, one additional clerk at \$1,800 per annum in the office of the officer in charge of the Quartermaster's Department, and two additional clerks at \$1,400 each per annum, one each in the offices of the depot quartermasters, United States Marine Corps, Philadelphia, Pa., and San Francisco, Cal., are required.

For the United States Marine Corps—Commandant's Office:

(a) Hereafter, when a vacancy should occur in the office of Major General Commandant of the Marine Corps, the President shall appoint to such vacancy, by and with the advice and consent of the Senate, an officer of the line of the Marine Corps on the active list not below the rank of colonel, who shall hold office as such major general commandant for a period of four years.

(b) That the Adjutant and Inspector's Department be amalgamated with the line of the Marine Corps, and that the duties now performed by officers of that department be performed by officers of the line detailed for a period of four years.

(c) That two officers of the line, not below the rank of lieutenant colonel, be detailed as assistants to the major general commandant, who, in the event of the death, resignation, retirement, completion of term and pending appointment, absence, or sickness of the major general commandant, shall, in order of rank, unless otherwise directed by the President, as provided by section 1879 of the Revised Statutes, perform the duties of such major general com-

mandant until his successor is appointed or until his absence or sickness shall cease.

(d) That the offices of chief inspector, chief quartermaster, and chief paymaster be created, and that the President shall appoint to such vacancies, by and with the advice and consent of the Senate, an officer of the adjutant and inspector's, the quartermaster's, and the paymaster's departments, respectively, not below the rank of major, who shall serve as such for a period of four years, and who shall, while so serving, have the rank, pay, and allowances of a colonel.

(e) That the existing law of March 7, 1912, which provides that midshipmen upon graduation from the Naval Academy shall be commissioned ensigns, be modified so as to permit of their appointment to the rank of second lieutenant in the Marine Corps upon graduation.

(f) That hereafter appointments to the Marine Corps, except the appointments thereto of graduate midshipmen, shall be made only after such prospective appointees shall have served a probationary period of two years, as nearly as may be practicable, as acting second lieutenant, and that candidates for appointment to such grade from civil life shall be between the ages of 19 and 23 years at the time of such appointment, which shall be made by and revocable at the will of the Secretary of the Navy, and shall otherwise be limited by existing law for appointments to the Marine Corps; and the rank, pay, and allowances of acting second lieutenants shall be the same as for second lieutenants; and said acting second lieutenants shall be subject to the laws governing pensions, gratuities, and other benefits in the Marine Corps, but shall not be entitled to retirement or retirement pay. Said probationary period shall end two years from July 1 of the calendar year of original entry. That upon the completion of the probationary service as described herein acting second lieutenants shall, if qualified, be commissioned second lieutenants in the order of merit as determined by their probationary service, and under such rules as the Secretary of the Navy shall prescribe; and such commissions shall date from July 1 of the calendar year of appointment as acting second lieutenant, but shall not carry any claim for back pay. Officers not so commissioned shall be honorably discharged from the service: *Provided*, That no candidate from civil life who has been dismissed from the Naval or Military Academy, or who has resigned to prevent dismissal, shall be appointed a second lieutenant prior to the commissioning of the class to which he belonged.

(g) That a system of retirement by selection be adopted, with a rate of pay to be based on rank and length of service.

(h) The numbers of officers and men now authorized by law for the Marine Corps is not sufficient to carry on the duties properly without imposing great hardship, and it is recommended that the corps be increased during the fiscal year ending June 30, 1913, by 49 officers and 800 men.

(i) That the law providing for payment of officers and men be amended so that officers and men of the Marine Corps while serving at sea may receive 10 per cent increase on their base pay.

For the Bureau of Navigation:

The only other subject of interest which the bureau recalls is the working condition of the bureau. The floor space and the number of office rooms assigned this bureau are entirely inadequate and the conditions under which employees work do not tend to efficiency. Certain rooms are badly overcrowded, and other employees are required to work in rooms that were only intended for storerooms, and during the winter months their health has been affected as the result of conditions in these rooms.

For the Hydrographic Office:

The law limiting the number of naval officers employed in the Hydrographic Office should be repealed. The number of officers employed in this office should be left to the discretion of the Secretary of the Navy.

For the Bureau of Yards and Docks:

Provision should be made for periodical inspections of sanitary and hygienic conditions and discretion vested in the heads of departments to carry out needed changes, including the rental of additional rooms or buildings to provide sufficient air space and proper working conditions for each employee.

For the Bureau of Construction and Repair:

Additional rooms should be provided to more expeditiously carry out the bureau's work, some rooms being overcrowded to such an extent as to affect the health of the employees.

For the Bureau of Steam Engineering:

Under the present arrangement the bureau is allowed laborers for janitor and messenger service. It is believed the sanitary conditions of the offices would be greatly improved, the rooms kept cleaner and brighter at all times, if such work was performed by charwomen. This would remove the prime necessity of laborers; the messenger service can better be performed by messenger boys, who could be secured at a low rate of pay, which together with the pay of the charwomen would not exceed the present pay of the laborers.

For the Bureau of Supplies and Accounts:

Better working quarters and additional space should be provided. Conditions in the bureau, particularly in the accounting section, have become almost intolerable. As a means of relief, the bureau urges favorable action upon the estimates of appropriations submitted to cover the cost of the transfer of the Hydrographic Office to the Naval Observatory, as the transfer will make available sufficient space to relieve the present congested conditions.

DEPARTMENT OF THE INTERIOR.

For the General Land Office:

Under this subhead I refer you to recommendations made by me in regard to the conditions in this office in the matter of files and keeping of records. The necessity for a hall of records must be recognized. There is no room in the building now occupied by the General Land Office for the proper care of the hundreds of thousands of valuable records which now exist. On the discontinuance of the last land office within a State, the records therein are sent to the General Land Office, and are presumed to be filed in such manner that they can be of ready access to the general public. Owing to the confined quarters occupied by this office these records are not in a proper condition, and any person who desires to consult them has the greatest difficulty in finding any specific paper which he desires to see. In addition to this the quarters in which they are kept are not suitable for the proper preservation of the papers. The old papers are not flat filed, and because of their age and the fact that they are kept in places which are too dry they become as tinder, and when unfolded they readily break, become illegible, and drop to pieces.

In the Land Office are original papers relating to the muniments of title, or copies of such, to hundreds of millions of acres, and in many instances lawsuits involving tracts of land of great value have hinged upon the records of this office. It is a paramount necessity for the proper preservation of these papers, and for the proper consideration of the interests of those who possess lands the title of which has been derived from the United States, and a build-

mg should be erected for the purpose of assembling and keeping the old books and papers at present stored in the General Land Office. At the present increase in the number of records to be filed it will in a short space of time be a physical impossibility to find space in the building to store the papers.

DEPARTMENT OF AGRICULTURE.

It is recommended that the civil-service rules be amended so as to restore to the apportioned service the position of messenger boy, with the salaries ranging from \$360 to \$720 per annum. Increasing the maximum salary of the grade to \$720 would, I think, overcome the principal objection to the inclusion of the position in the apportioned service, and such inclusion would permit promotion, upon examination, to the higher grades of minor clerk and clerk. Experience in the present conditions shows that it is difficult to maintain a competent force of messenger boys for any considerable length of time.

Comfortable and sanitary quarters should be provided for employees. This is often not the case at present. So far as possible employees engaged upon similar work should be, and usually are, grouped together, by reason of which fact the subject of ventilation becomes the most troublesome one in official life. All rooms should be so constructed as to admit of proper ventilation from the top.

TREASURY DEPARTMENT.

For the Division of Bookkeeping and Warrants:

Improved sanitary conditions to be enforced and maintained.

For the Office of General Superintendent:

Provision made for medical examinations free of charge for members of life-saving crews upon reenlistment.

ANSWERS TO QUESTION IV.

A. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE CENTRAL PURCHASE OF SUPPLIES.

DEPARTMENT OF STATE.

Under proper legislation, and the work to be done by a representative body, this would appear to be desirable from the point of convenience and economy.

TREASURY DEPARTMENT.

For the office of the disbursing clerk:

I suggest the establishment of a general purchasing office for the Government, either as a bureau of some department or as an independent office. The head of this office should be required to make all purchases of supplies and material for the departments and Government establishments in the District of Columbia and for the field service in cases where the purchases are now made by the several departments and articles either shipped from the department or shipped direct to the field by the contractor. The purchasing officer should be provided with a storehouse and there should be a permanent appropriation of a sum sufficient to enable him to carry a working stock of material and supplies and to make prompt payments to contractors while awaiting reimbursement from the departments. Departments and separate offices would make requisition on the purchasing officer for all material and supplies. If the purchasing officer did not have the article in stock he would purchase it. The purchasing officer would render accounts to the several departments and offices at stated

intervals and the auditors would make settlements, charging the department appropriations and crediting the purchasing officer's working appropriation. The purchasing officer would be authorized to sell any article carried in stock which was found to be useless and to credit the amount to his appropriation. All sales of old material might well be conducted by the same officer.

For the Bureau of Engraving and Printing:

The present law requires the purchase of all material in use by two or more branches of the Government, through contracts made by the General Supply Committee, and so far as this bureau is concerned it has proven to be fairly satisfactory, although some articles are included in the said contracts that are specialties used only by this bureau. Of some articles this bureau uses nearly the entire quantity contracted for and orders in large quantities whereas other offices order in very small quantities, consequently the contracts if made by this bureau for such articles would undoubtedly be at a lower rate and result in a net saving to the Government.

There would be no objection to the central purchase of supplies provided that dry colors, oils, textiles, and other materials peculiar to the manufacture of the products of this bureau be submitted to the experts of this establishment for analysis and test and that the accepted samples of the bidders or the standards as established by the bureau experts shall govern in the purchase of supplies. It would, however, appear advantageous to have contracts made separately for special articles used in quantity by this bureau.

For the office of the Director of the Mint:

The scheme for the central purchase of supplies undoubtedly has large possibilities, but it must be put in the hands of a more important organization and a direct provision for its maintenance should be made on a liberal scale.

For the office of the Supervising Architect:

The experience of this office indicates that better prices and more suitable articles are obtainable for the field service through the ordinary method of purchase than have been secured by the general supply committee. In the maintaining of public buildings it is necessary to authorize purchases in advance of the fiscal year for which the articles or supplies are required, in order that they may be on hand at the proper time. It has happened that the contracts of the general supply committee have not been made until long after the commencement of the fiscal year. As an instance of the kind it may be mentioned that the contract for flags has just been entered into, and more than one-third of the fiscal year 1913 has now elapsed. Again, there is a distinct saving in both clerical labor and expense in having delivery made direct to public buildings instead of from the storerooms or departments in Washington. If the experience of other branches of the public service having field forces is similar to that of the Supervising Architect's Office, it is believed that all reference to supplies and service for the field force of the departments should be eliminated from the law under which the general supply committee operates. The act should also permit all offices or bureaus having control of appropriations to order from the contracts of the general supply committee without regard to whether or not they have a field service.

For the office of the Surgeon General, Bureau of Public Health:

The central purchase of supplies for the use of the quarantine service is probably less economical and less convenient for quarantine administration than to allow each officer to purchase in the local market the articles specifically needed by him and which he is able to inspect just prior to purchase.

The central purchase of supplies for marine hospitals and relief stations, other than medical and surgical supplies, is not considered best either for

economical or administrative reasons. It is thought that better prices and more satisfactory supplies, as a rule, can be obtained in the open market.

For the office of General Superintendent, United States Life-Saving Service:

It is not deemed economical or practicable for the Life-Saving Service.

For the office of Chief Clerk and Superintendent:

The central purchase of supplies under proper conditions would be in the interest of the service.

For the Division of Printing and Stationery, Office of the Secretary:

The creation of a central purchase of supplies is favored.

For the office of the Comptroller of the Currency:

I approve of the central purchase of supplies.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: I have no knowledge of this subject.

Hon. J. C. Adkins: I am not familiar enough with the laws covering this matter to make any suggestion of value.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: A general purchasing agent should be provided for, who would purchase or contract for at least all the common supplies needed by the Government, based upon estimates furnished him each year by the different departments and establishments.

Hon. Charles Earl: Remove the obscurities of the present law, and supplement it by such changes as the experience of supply officials acting under it may indicate.

Mr. O. J. Field: At present the function of contracting for supplies is centralized in the General Supply Committee. This might well be extended so as to have not only a central purchasing agency, but a central storehouse in Washington from which the departments could draw their supplies. The present practice is frequently ludicrous, as is shown by the following instances:

January 27, 1912, purchased from National Leather Belting Co., *New York City*, 38 feet of 2-inch leather belting at cost of \$3.66.

In order to lace this belting there was purchased on same day from Hudson Belting Co., of *Worcester, Mass.*, 100 feet of $\frac{1}{4}$ -inch belt lacing, at cost of 48 cents.

In October, 1912, there was purchased from Glauber & Co., *New York City*, 20 water-gauge washers at total cost of 9 cents.

Hon. A. Bruce Bielaski: The supplies purchased for this division are comparatively small in amount, and are largely purchased through the Supply Division of the department, and should, in my judgment, be purchased through some central office. In my judgment, however, no legislation should be enacted which would prevent the field employees of the department from personally purchasing small articles of equipment and supplies, as the annoyance and delays incident to obtaining them in all instances from a central supply far outweigh any difference in price which the central purchasing plan may secure.

POST OFFICE DEPARTMENT.

For the General Supply Committee:

I have the honor to recommend that the President urge the passage of a law covering the duties of the General Supply Committee, so as to clearly define its functions, particularly as to its jurisdiction over such field service as the postal service.

DEPARTMENT OF THE NAVY.

For the Hydrographic Office:

No central purchase should be provided. The nature of the supplies required in each department varies so greatly that a central purchase would be undesirable.

For the Bureau of Yards and Docks:

The central purchasing of supplies should be limited to nonperishable material and articles of standard character or manufacture. In emergencies, and where special conditions require particular specifications, discretion should be allowed the head of each department to make purchases in the open market.

For the Bureau of Ordnance:

Legal authority should be obtained for the department to carry on hand in a central storeroom a stock of ordinary office supplies, such as typewriter supplies, pens, pencils, pins, stationery, and other material not subject to deterioration or likely to become obsolete. It should not be obligatory on the bureaus and offices of the department to obtain only such supplies as are contained in the general supply list or catalogue for the year. Unforeseen contingencies frequently arise, making it necessary for the efficiency of the department to purchase material not listed by the supply committee. The purchase of supplies on the requisition of the chief of a bureau or the head of an office without the approval of the Secretary of the Navy should be possible within the limits of the allotment of funds to that particular bureau or office.

For the Bureau of Construction and Repair:

The central purchase of supplies for navy yards, naval stations, etc., would be less satisfactory than the present practice.

The present method of purchasing supplies for the bureau under "Contingent," under a central purchasing and supply office, is not considered satisfactory; and it is considered that the old system, whereby the bureau could order direct from the general schedule, or, if not included in the schedule, purchase after competition, was better, resulting in prompter deliveries and in some cases more economical prices.

For the Bureau of Supplies and Accounts:

No change is desired, and the bureau is emphatically opposed to any change which would place the purchasing of supplies for the Navy under a central purchasing officer not under the control of the Navy Department.

DEPARTMENT OF THE INTERIOR.

It is desirable that H. R. 25285 (known as the Willis bill) be enacted into law. The Government has undoubtedly derived great benefit from the work of the General Supply Committee, which was provided for in the act of June 17, 1910, but this committee is only authorized, with the associated action of the Secretary of the Treasury, to make contracts, and the law leaves the improvement in the method of furnishing supplies but half done. It should go further and provide for a bureau of supplies, with authority to make contracts for all supplies required by any or all of the executive departments; to purchase and deliver such supplies; and to maintain a warehouse in Washington in which standard supplies may be kept on hand. Provision should be made for a sufficient number of employees to handle the work of the supply committee.

For the office of superintendent United States Capitol Building and Grounds:

I agree with the general principle for the central purchase of supplies for the general conduct of departmental business if not hampered by such technical surroundings as prevent an officer from taking care of special work by the imme-

mediate purchase of supplies in the open market. This question has been of serious import to this office during the last two years, due to the fact that we are placed in a peculiar situation and often must supply material and changes in rooms upon immediate notice, and the procuring of material to do the work has been hampered by details, distance of contractors from the scene of action, and other similar causes. It would seem that the central purchase of supplies involved also a great central storehouse where material, under contract, could be provided on immediate demand.

For the Freedmen's Hospital:

A central purchase of supplies would be desirable if the peculiar needs of each bureau were ascertained and a central storehouse sufficiently stored with same at all times.

For the Government Hospital for the Insane:

Conditions should be changed, either by legislation or otherwise, to the end of greater efficiency. The conditions as they maintain at present can best be described by stating that it is several months from the beginning of the fiscal year before the hospital is in possession of information as to who contracts have been let to and what material has been contracted for and the price of same. It goes without further saying that a system that works no more efficiently than this results in a perfectly hopeless state of affairs in the purchasing end of the hospital business which continues throughout a large part of the year. It would seem that the difficulty is due to the fact that the central purchasing committee has an amount and character of work which is far beyond their capacity to accomplish efficiently, and they should therefore either be relieved by legislation which creates a sufficient organization to do the work or they should be abolished and the practices that maintained before resumed.

For the General Land Office:

This presents one of the most difficult propositions. A central system is in theory correct, but in its administration it is not always easy to perfect. If adopted, it should be by the creation, under law, of a purchasing agency at the head of which should be a high-salaried officer who will have time enough to acquaint himself intimately with the demands of every department. The present system is not perfect, especially in the supply of articles for the field service. My attention has been personally called to cases where the freight on articles purchased has cost more than the article itself. The creation of a purchasing committee by the appointment of representatives of every department I do not think an ideal one. The subject of purchasing supplies is a big one. The officers detailed from each department are not the heads of departments or the heads of bureaus, whose work necessarily prevents them from attending to these details, and, in consequence, it very often happens the committee is not big enough in the sense of ability to grasp the subject. Under the law there is no one officer of a high salary who can devote all of his time to the work. It is very often impractical and impossible to tie down every bureau to the purchase of the same article for the performance of its particular duties.

Until a purchasing agency be created by law, as above suggested, I should favor (b) departmental contracting and purchasing, with an advisory central committee composed of members of each departmental committee, who could meet and compare notes as to prices, desirability of articles purchased, etc.

For the Office of Indian Affairs:

No changes in existing law are considered desirable for the reason that conditions in the Indian Service are such that a central purchasing agency for

supplies would be not only uneconomical but not productive of the best results. There are expended by the Indian Service about \$4,000,000 every year for supplies, the great bulk of which are articles largely peculiar to the service, and the places to which they are to go are isolated and hard to reach. Under the present system all these supplies are the result of an annual estimate made by at least 200 different officers in the field specifying the needs of their particular agencies. So far as practicable the Indian Service standardizes the requests and then, under a general advertisement, purchases by contract, deliverable in the main at its warehouses, where proper inspection is made. On the other hand, at many of the agencies the superintendents themselves are permitted to purchase locally, getting fresher goods and in many instances better prices, such purchases being made always after the invitation of bids. Unless the Indian Service controls its purchases of supplies (and these supplies range from needles to thrashing machines) it will result in the procuring of articles not adapted to the peculiar needs of the Indians. In many cases certain articles are required at one agency which would be absolutely unadaptable to the needs of another, which frequently requires a similar article of an entirely different construction.

For the United States Patent Office:

I am of the opinion that the purchase of supplies for all the departments by a central committee will be satisfactory if carried out by competent men and with the careful consideration of the quality of goods purchased, as well as of the price. At the present time some complaints are made as to the quality of ink furnished and also as to the quality of typewriter ribbons. These, however, are details which can be readily adjusted. If goods contracted for by the central purchasing committee are unsuitable to the needs of any bureau or are unsatisfactory in quality, purchases should be made in the open market.

For the United States Geological Survey:

The central purchase of supplies is not believed to be desirable from the standpoint of good administration, unless it involved also the maintenance of a supply depot or storehouse at which supplies are actually kept in stock. To merely concentrate the making of purchases might result in some reduction in prices below what have been obtained since the law requiring the making of annual contracts by the General Supply Committee became effective, because it would probably make possible the assembling of more complete and accurate information as to the needs of the Government as a whole, both as to articles and quantities, and contractors could submit bids with greater assurance as to the amount of business that would probably be involved. On the other hand, the delays which would inevitably result from centralizing the purchase of supplies without the maintenance of stock would, I believe, be costly and interfere seriously with Government work. If purchases only were made, they would presumably be based in each case upon individual requests from bureaus. To hold requisitions indefinitely, awaiting possible requests from other bureaus or Government establishments for similar articles, might seriously interfere with the work of the bureau making the original request. Under present conditions the present supply contract is available for use of all Government establishments having authority to purchase supplies, and purchases may be made and handled throughout directly, thus reducing delays and mistakes to a minimum. There is also considerable advantage under the present method in being able to deal directly with contractors, especially where supplies for scientific use are involved. If all supplies in common use by two or more departments were kept in stock at a central supply depot, the depot itself would eventually acquire sufficient knowledge of the quantities required to meet the general

needs of the Government to take the initiative in ordering supplies to maintain the stock. I believe, however, that annual contracts should not be made for scientific instruments, and that if Congress should provide for a central supply depot it should not attempt to purchase or carry in stock supplies of that character. It seems likely that in section 4 of the act approved June 17, 1910 (36 Stat., 531), in using the words "in common use by, or suitable to, the ordinary needs of two or more such departments or establishments" Congress intended a different meaning than the construction placed upon them by the Secretary of the Treasury. It is believed that this section was intended to cover supplies of general or ordinary use, but not supplies required for technical or scientific use, because the latter could hardly be described as "suitable to the ordinary needs" of a department. Because of the construction now placed upon this clause by the Treasury Department, many articles have been included in the general supply contract which are exclusively for scientific use, and others which may or may not be used for scientific purposes. The comptroller has held that "when articles are needed by a Government department or establishment which are not of the exact kind scheduled by the General Supply Committee as being suitable for the common needs of the different Government departments and establishments, but are of a class or type so scheduled, such articles can not be purchased in the open market or otherwise." On account of this decision a great deal of trouble has been experienced by the Geological Survey, as well as by other bureaus. Numerous suspensions were made by the auditor of purchases covering items which were not believed to be in conflict with the general supply contract, and in many cases subsequent inquiry of the Treasury Department, accompanied by a full explanation of the particular use to which the article in question was to be put, as to whether it was intended to be covered by the general supply contract, met with the reply that in preparing the contract the General Supply Committee had not considered such a use, and that therefore the purchase was permissible.

In view of the above, I submit as desirable, changes in the law which will provide for—

1. The central purchases of supplies, provided—
 - a. That it involves the maintenance of a general supply depot where supplies will be carried in stock and be immediately available.
 - b. That it is confined to supplies which are required to meet *the ordinary needs* of two or more departments.

It is assumed that if provision is made for the central purchase of supplies by a general supply depot its functions would include those now performed by the General Supply Committee.

In the absence of legislation providing for such a general supply depot changes in the law are recommended which will

2. Limit the annual contract prepared by the General Supply Committee to supplies which are required to meet the *ordinary needs* of two or more departments.

For the Bureau of Mines:

A central purchasing agency would seriously cripple and retard the more important operations of such bureaus and offices as the Bureau of Mines, as most of the purchases are of a character peculiar to the work involved and must be procured by special contract, through proposals, which occasion more or less correspondence. All of which can be done more expeditiously and economically by the individual office, and with better results generally where the purchases are to be made out of its own special appropriations.

DEPARTMENT OF AGRICULTURE.

If it is practicable to establish, in accordance with the recommendations of the various presidential committees that have given the matter attention, a large central purchasing establishment with warehouses containing stocks of materials and supplies which are standard and common to two or more departments, from which selections of equipment and supplies to be used might be made and immediate delivery provided, I believe that this would be of enormous advantage, resulting in the saving of money and time, and the more prompt handling of work in hand. Each department should be free to contract for the purchase of all scientific and technical supplies and apparatus needed in its work which are not standardized and in common use by all branches of the Government.

DEPARTMENT OF COMMERCE AND LABOR.

A central purchasing agency for the purchase and distribution of those supplies that are common to the needs of the departments at the seat of Government should be established. Care should be taken, however, that the supplies so purchased and distributed are in reality common to the needs of the several departments, and not supplies specially required to meet particular needs. Section 4 of the act of June 17, 1910 (36 Stat. 468, 531), creating the General Supply Committee, should be so amended as to more clearly define the scope of this committee's functions, as well as the limitations upon the authorities of the separate departments.

INDEPENDENT ESTABLISHMENTS.

For the office of the Public Printer:

Stationery and supplies of a similar nature are commercially associated with printing and binding and should be purchased on contract made through the Public Printer and issued from the storehouse now maintained at the Government Printing Office. The present method of purchasing common supplies is not entirely satisfactory. A mechanical engineer, with experience in the conduct or operation of a power or manufacturing plant, should be appointed to membership on the General Supply Committee.

For the United States Civil Service Commission:

Approved; it being understood that the duty and powers of such central purchasing agency should be limited to ascertaining and supplying the requirements of the various departments and independent offices and not to prescribing them.

B. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO DEPARTMENTAL CONTRACTING AND PURCHASING.

DEPARTMENT OF STATE.

This should be confined to supplies not common to two or more departments and not included on a general schedule for all departments. Such contracts should be handled by a board of three appointed by the head of the department.

TREASURY DEPARTMENT.

For the office of the Surgeon General, Public Health Service:

The central purchase of supplies for the use of the quarantine service is probably less economical and less convenient for quarantine administration than to allow each officer to purchase in the local market the articles specifically needed by him and which he is able to inspect just prior to purchase.

The central purchase of supplies for marine hospitals and relief stations, other than medical and surgical supplies, is not considered best either for economical or administrative reasons. It is thought that better prices and more satisfactory supplies as a rule can be obtained in the open market.

The stations are widely separated, and departmental contracts with one firm for a particular article would probably be less economical, considering freight charges, loss of time, etc.

For the office of Chief Clerk and Superintendent:

Departmental contracting and purchasing should be done through one office.

For the Division of Special Agents, office of the Secretary:

I suggest that where a divisional or bureau lump-sum appropriation is drawn upon arbitrarily for a fixed amount for the purchase of stationery and supplies, as is the case in both of these divisions, the divisional administrative officer should have some voice in the character and quality of those supplies. In the item of typewriter ribbons we are arbitrarily supplied with a brand for the Oliver machines which is either so brittle that it is cut into stencils by its first trip through the machines or is inked so badly that the type faces on the machine are immediately clogged to an annoying extent. Under the present practice we are not permitted to receive on requisition high-grade ribbons. I venture the assertion that the additional consumption of poor ribbons necessitates a total annual expenditure in excess of an amount sufficient to purchase an ample supply of high-grade ribbons.

For the office of the Comptroller of the Currency:

I approve of departmental contracting and purchasing.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: I have no knowledge of this subject.

Hon. J. C. Adkins: I am not familiar enough with the laws covering this matter to make any suggestion of value.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: A general purchasing agent should be provided for, who would purchase or contract for at least all the common supplies needed by the Government, based upon estimates furnished him each year by the different departments and establishments.

Hon. Charles Earl: None.

Mr. A. Bruce Bielaski: There are no suggestions with reference to legislation which I can make. It seems to me, however, that it might be possible to bring about considerable economies if the departments should get together in the matter of renting quarters. That is, if they could both in Washington, and in other cities wherever practicable and convenient, rent offices in the same building or from the same persons under one contract, thereby renting on a much larger scale and so being able to obtain much better terms. It might be possible in some instances, instead of renting offices in a very large number of buildings scattered throughout the city, to rent an entire building or entire floor of a building for rates at considerably less than the combined rentals now paid.

POST OFFICE DEPARTMENT.

Collusion among bidders.—To prevent collusion among bidders for furnishing supplies to the Post Office Department:

"No contract for furnishing supplies to the Post Office Department or the postal service shall be made with any person who has entered, or proposed to

enter, into any combination to prevent the making of any bid for furnishing such supplies, or to fix a price or prices therefor, or who has made any agreement, or given or performed, or promised to give or perform, any consideration whatever to induce any other person not to bid for any such contract, or to bid at a specified price or prices thereon; and if any person so offending is a contractor for furnishing such supplies, his contract may be annulled, and the person so offending shall be liable to a fine of not less than \$100 nor more than \$5,000, and may be further punished, in the discretion of the court, by imprisonment for not less than three months nor more than one year."

Advertising for supplies.—It is my belief that under the present methods of advertising for supplies the Government is not having the competition it should obtain, due to the fact that the estimates upon which prices are obtained are not adhered to in the ordering of supplies. A department will issue an advertisement for, say, 40,000 pieces of an article to be delivered during the course of a year, reserving to itself the right to order any greater or less quantity. If advertisements and contracts were framed so as to guarantee that the Government would order at least the estimated quantity of an article during the contract period, it is only reasonable to suppose that greater competition and more advantageous contracts would be made. Any purchasing officer of the Government can give many instances of complaints by contractors who had based their prices upon estimates which they believed would be followed, only to find that the actual purchases fell far below the estimated quantities. Such methods cause discontent and lack of confidence, and are hurtful in efforts to build up competition.

It would seem to be necessary to have a law to carry this into effect.

Collusion among bidders.—Upon the initiative of this office the Postmaster General successfully urged upon the last session of Congress the passage of the following law:

"No contract for furnishing supplies to the Post Office Department or the postal service shall be made with any person who has entered, or proposed to enter, into any combination to prevent the making of any bid for furnishing such supplies, or to fix a price or prices therefor, or who has made any agreement, or given or performed, or promised to give or perform, any consideration whatever to induce any other person not to bid for any such contract, or to bid at a specified price or prices thereon; and if any person so offending is a contractor for furnishing such supplies, his contract may be annulled, and the person so offending shall be liable to a fine of not less than one hundred dollars nor more than five thousand dollars, and may be further punished, in the discretion of the court, by imprisonment for not less than three months nor more than one year."

I would suggest that the Postmaster General recommend to the President that the law be made applicable to all supplies purchased by the Government.

DEPARTMENT OF THE NAVY.

For the Bureau of Navigation:

The present system of departmental purchasing of supplies as outlined in the previous answer is satisfactory.

For the United States Naval Observatory:

It seems desirable that exceptions should be made in favor of institutions carrying on scientific work such as this from the purchase of all supplies through the General Supply Committee.

For the Bureau of Yards and Docks:

Contracts for construction work involving the furnishing of engineering or other technical services and special materials, should be awarded and executed by the bureau or office responsible by law for the expenditure of the appropriation for such work. It is believed better results would be obtained if the bureau were authorized to award contracts to the most acceptable bidder after consideration of price, experience, facilities, and resources of bidders, and efficiency and durability of materials or articles offered instead of being required to award to the lowest bidder, and that authority should be granted to limit competition to five or more acceptable bidders in the discretion of the head of the department.

DEPARTMENT OF THE INTERIOR.

For Freedmen's Hospital:

Department contracting and purchasing would probably be more satisfactory than the present method through the General Supply Committee, but perhaps not so satisfactory as a central storehouse. The impracticability of the present system of letting contracts and making purchases through the General Supply Committee is easily seen from the fact that the general supply schedule is not yet complete and one-fourth of the fiscal year gone. In fact, this institution did not get any part of a corrected section of the general schedule until September 28, 1912, resulting in many embarrassing situations. The law should be framed so as to compel the General Supply Committee to have the general schedule ready by the first of the fiscal year.

For the Government Hospital for the Insane:

If the suggestions as above made could be put in force for central purchase of supplies there would be no need for departmental contracting and purchasing other than the necessary authority to make contracts and purchase that class or variety of articles not covered by the general schedule of supplies.

For the Office of Indian Affairs:

The law applicable to the purchase of supplies or materials for the Indian Service should be so far amended as to permit the bureau, in cases where the bids received contained conditions which are detrimental to the interest of the Government, to purchase the supplies or materials specified therein in the open market at prices not exceeding those of the lowest bidder. The Indian Service should further be permitted to purchase supplies and materials aggregating not exceeding \$500 in value at any one time in the open market wherever it is deemed by the Commissioner of Indian Affairs to be for the best interests of the service. Under existing laws whenever goods and supplies which have been purchased for the Indian Service and paid for from an appropriation applicable, have been delivered to a carrier and lost or destroyed and the value thereof has been recovered from said carrier or deducted from its claim for transportation charges, either on the article lost or other supplies, the amounts so collected have been deposited to the credit of the United States and are not available for use in the same manner as the original fund. This provision of law operates to prevent the Government bureaus securing the benefit of appropriations made for their use, and legislation should be enacted making available for use in the same manner as the original fund such amounts as are so collected.

For the United States Geological Survey:

For the same reasons given under "a" as to the central purchasing of supplies, departmental contracting and purchasing are not believed to be desirable, if by that is meant the centralization of the purchasing of supplies in one office in each department. Similar delays would result as well as similar disadvantages on account of the inability to deal directly with contractors and dealers.

As to present conditions affecting the Geological Survey whereby purchases are made by the department (when payable from department appropriations) and directly by the survey (when payable from survey appropriation), changes in the law are recommended as follows:

1. To permit of purchases without limitation of articles not listed on the general supply contract in open market—that is, without advertisement—when they involve expenditures not exceeding \$2 in each case.

Under existing law the only conditions under which supplies may be purchased in open market or without advertisement are when an exigency of time exists; when there is only one dealer within a practicable distance from whom the articles can be obtained; when previous advertising for the identical purchase has been followed by the receipt of no proposals, or only of such as are unreasonable and under circumstances indicating that further advertising would not alter results; when articles are patented or copyrighted and not on sale by dealers; when prices are fixed by legislation; or when, under a formal contract for construction, there arises a necessity for additional work practicable of performance only by the contractor.

It frequently happens in the case of supplies not listed on the general supply contract that while no exigency of time exists the amount required, as well as the cost, is so trivial that the work involved in securing bids is not justified in the interests of good administration and causes unnecessary delay.

2. Permit of direct purchase by the survey of contingent and stationery supplies required for its use, the appropriation for these purposes to be made directly for the survey.

Change in the law is also recommended whereby in the purchase of all machines, instruments, and labor-saving devices, exchange of obsolete or worn-out machines, instruments, or labor-saving devices may be permitted.

DEPARTMENT OF AGRICULTURE.

This department should be free to contract for the purchase of all such supplies and apparatus as may be needed in its work which are not standardized and are not in common use by all branches of the Government. Every possible effort should be made to aid the work of the department. The final results obtained by the department constitute the entire object for which appropriations are made and for which the department is organized. The contracting and handling of materials should be brought to such a point that it will in every way facilitate the securing of these results and not in any way hamper it. The scientific and technical activities of this department require a large amount of unusual materials. The various laboratories are naturally and necessarily exacting in their requirements, and a very large amount of trouble and delay is caused by the necessity of securing certain articles simply because they are on contract in preference to certain other articles or in endeavoring to secure the desired articles in spite of the fact that a similar but unsuitable one is listed. It is not believed that any chemicals, any laboratory apparatus, or any materials or equipment, other than the ordinary articles used in every office, should be under contract. Contract materials would then embrace stationery, brooms, mops, coal, ice, etc. As an illustration, it is now possible for the bureaus to purchase in the open market at prices much lower than those quoted in the contract lists a great many of the chemicals that are on contract, for the reason that the bidders in making prices to carry throughout the year are compelled to provide a margin for possible fluctuations.

DEPARTMENT OF COMMERCE AND LABOR.

The authority of the several departments to purchase direct supplies other than those common to the needs of all should be clearly provided for.

INDEPENDENT ESTABLISHMENTS.

For the Civil Service Commission:

The civil-service act of January 16, 1883, section 4, is as follows:

"That it shall be the duty of the Secretary of the Interior to cause suitable and convenient rooms and accommodations to be assigned or provided, heated, and lighted, at the city of Washington, for carrying on the work of said commission and said examinations, and to cause the necessary printing to be done for said commission."

The commission is of the opinion that direct appropriations should be made for carrying on its work without the intervention of the Interior Department. The provision of law was desirable in the infancy of the commission, but the commission is of the view that it should now be put upon an independent footing. It is therefore recommended that in the appropriation acts the appropriations for the commission under the heads of "Contingent Expenses," "Library," "Stationery," "Printing and Binding," and "Rent of Building" be made under the heading of the commission and not under the heading of the Interior Department.

C. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO MAKING PAYMENTS
ON PAY ROLLS, VOUCHERS, CLAIMS, ETC.

DEPARTMENT OF STATE.

The present laws governing are ample and work satisfactorily.

TREASURY DEPARTMENT.

For the office of disbursing clerk:

The method of paying annual and monthly salaries prescribed for the postal service by section 4 of the act making appropriations for the service of the Post Office Department, approved March 4, 1911 (36 Stat., 1339), should be made to apply to all branches of the service.

DEPARTMENT OF JUSTICE.

Hon. W. R. Harr: I recommend that the salaries of United States attorneys, their assistants and clerks, and the salaries of marshals and their deputies be paid by the United States marshals as disbursing officers of the department, instead of by disbursing clerk, as at present.

This change might perhaps be made by order or regulation of the Attorney General, under section 16 of the act of May 28, 1896 (29 Stat., 183), which provides that said officials shall be paid by the Department of Justice, not necessarily by the disbursing clerk thereof, but to distinguish from the Treasury Department, from which they received their salaries prior to said act. However, if it would require legislation to make the change, I believe the same should be enacted.

The officials and employees mentioned above often complain that they do not receive their salary checks promptly, and inasmuch as the marshals are now making other disbursements to the same persons from the same appropriation as they would under the system suggested, it would seem that the salaries could and should be paid in like manner.

While the change suggested would relieve the disbursing clerk and the Division of Accounts of much work, it would add but little to the duties of any one marshal and would be more economical than the present system.

Hon. John Q. Thompson: No suggestion of change.

Hon. Ernest Knaebel: I have no criticism to make of the existing system.

Hon. J. C. Adkins: I am not familiar enough with the law covering this matter to make any suggestion of value.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: The recent act of Congress requiring pay rolls to be made out in the different bureaus of a department and audited before payments are made thereon should be repealed. It does not appeal to me as being expedient or economical. The former method was just as safe, as far as I know, and did not involve the service of clerks and messengers to near the same extent as the new method.

Capt. J. J. Glover: With the exception of the second division of Alaska all United States marshals and their deputies, all United States attorneys and their regular assistants, are paid on pay rolls prepared in the Division of Accounts. The matter of paying such officials has been and now is under consideration, and it seems advisable that such of those officials as are very far away—those in the second and fourth divisions of the district of Alaska and those in Hawaii—should be paid by the United States marshal for the respective divisions or districts.

Mr. A. Bruce Bielaski: The law with reference to the issuing of duplicate checks where checks are lost should be changed so that payees may obtain their money without waiting six months. When checks are lost it is nearly always not the fault of the person to whom the money is due, but to miscarriage in the mails. We have had two or more instances in which employees' checks have been lost in the mail, and it has been a great inconvenience and injustice to them to require them to wait six months before obtaining their money.

It seems that the Government is very amply protected by the stopping of payment on the check and the requiring of bond in twice the amount of the check, and that the time which must be lapsed before the duplicate check can issue should be reduced to 30 days. If this is not made applicable to every case it should at least be applicable in those cases in which the loss of the check is due to no fault of the payee.

DEPARTMENT OF THE INTERIOR.

It is desirable that the following provision of law contained in the legislative, executive, and judicial act for the fiscal year ending June 30, 1913 (Public 299, p. 18), be repealed:

"Hereafter the administrative examination of all public accounts preliminary to their audit by accounting officers of the Treasury shall be made as contemplated by the so-called Dockery Act, approved July 31, 1894, and all vouchers and pay rolls shall be prepared and examined by and through the administrative heads of divisions and bureaus in the executive departments and not by the disbursing clerks of said departments, except those vouchers heretofore prepared outside of Washington may continue to be so prepared, and the disbursing officer shall make only such examination of vouchers as may be necessary to ascertain whether they represent legal claims against the United States."

This provision incurs a duplication of work. Notwithstanding the above provision the disbursing clerk is yet held by the accounting officers of the Treasury in the settlement of his accounts responsible for the correctness of all pay rolls, and he should be allowed to return to the former method of making up and supervising the pay rolls.

It is also hereby recommended that all disbursements of every kind, character, and description be centralized in one disbursing agent.

For Office of Indian Affairs:

Disbursing officers of the Indian Service are required to make affidavit to the correctness of their pay rolls in compliance with section 5 of the act of March 3, 1875 (18 Stat. L., 449), which, in part, is as follows:

"Indian agents shall be required to state, under oath, upon rendering their quarterly accounts, that the employees claimed for were actually and bona fide employed at such agency and at the compensation as claimed, and that such service was necessary; and that such agent is not to receive and has not received, directly or indirectly, any part of the compensation claimed for any other employee: *Provided*, That when there is no officer authorized to administer oaths within convenient distance of such agent, the Secretary of the Interior may direct such returns to be made upon certificate of the agent."

The Comptroller of the Treasury decided October 25, 1912, that the pay roll does not fall within the provisions of section 8 of the act approved August 24, 1912 (Public, 302), which requires, empowers, and authorizes certain designated officers and employees of the Government—

"when requested, to administer oaths required by law or otherwise, to accounts for travel and other expenses against the United States, with like force and effect as officers having a seal."

As a result of this decision it is now necessary for disbursing officers to go before notaries public or other officials authorized to administer oaths for general purposes in order to make the required affidavit to their pay rolls.

At a few Indian agencies and schools there are notaries public who are salaried employees of the United States, before whom the disbursing officers can make the necessary affidavits without expense. As a rule, however, they are obliged to pay the customary jurat fee, and at a number of places it is necessary for them also to travel to neighboring towns at considerable expense in order to appear before officials who are qualified to administer oaths for general purposes.

Verification of the pay roll by affidavit (instead of by certificate, as generally required in other services) is not believed to be of any particular value, and it is, therefore, suggested that so much of section 5 of the act of March 3, 1875, *supra*, as requires such an affidavit be repealed. Should this be regarded as impracticable or inexpedient it is suggested, as an alternative, that section 8 of the act of August 24, 1912, *supra*, be amended so as to include all oaths required by law or regulations to verify accounts of disbursing officers of the United States.

Aside from the foregoing no changes in law pertaining to making payments on pay rolls, vouchers, claims, etc., are believed to be necessary or desirable.

For the United States Patent Office:

All payments under this head are made for the Patent Office by the disbursing office of the Department of the Interior, whose system appears to be satisfactory. I have no recommendation to make.

INDEPENDENT ESTABLISHMENTS.

For the Isthmian Canal Commission:

It is desired to consolidate the several offices, and the first part of the above provision was submitted for the purpose of obtaining authority for this procedure. The section would give the President authority to prescribe regulations under which all the accounts are to be audited and settled and will enable him to secure uniformity in procedure in handling the different funds in so far as uniformity is desirable. By the adoption of this section necessary elasticity to the methods of procedure will be obtained, while the permanent

system of handling canal business is being worked out in accordance with the present laws. The last part of the section gives the President authority to specify the particular officers and employees who shall be held responsible for the correctness of accounts and the proper handling of funds and will enable him to fix the exact responsibility of each individual. The responsibilities of officers handling cash should be limited to the safekeeping and proper disposal of the funds coming into their possession, and thus carry to its logical conclusion the provision contained in the last legislative, executive, and judicial appropriation act, limiting the jurisdiction of disbursing officers. This provision accomplishes this without in any way removing the safeguards surrounding the disbursement of public funds, as it enables the President to bond the officers responsible for the correctness of accounts if such course is deemed desirable.

The provisions in regard to the conditions of the bonds that may be required follow the requirements of bonds given by postmasters. The officers handling funds and certifying to the correctness of accounts on the Isthmus will be responsible for the proper disposition of many different classes of funds. Not only will they have control of the funds of the United States Government, Panama Railroad Co., and Canal Zone government, but they will have under their jurisdiction trust funds of various kinds, money-order funds, postal savings-bank funds, amounts deposited to secure the performance of contracts and to cover the cost of material and services to be furnished by the canal authorities.

This question is in part answered under the first question above. The provisions contained in the legislative, executive, and judicial appropriation act for the fiscal year 1913 should be extended and the jurisdiction and responsibility of disbursing officers should be more definitely specified. Either by law or by administrative regulation the auditors of the Treasury should be required to limit their suspensions in disbursing officers' accounts to items for which disbursing officers can be held under the law financially responsible. Any question which an auditor may have the right to ask in regard to the policy of an expenditure should not be asked through a suspension in a disbursing officer's account. The application should be made direct to the administrative officer in charge.

For the office of the Public Printer—Government Printing Office:

The present method of making payments of all kinds is satisfactory, except that the credit of the Public Printer is at times insufficient to permit of making prompt payment.

D. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO EXPENDITURES FOR TRAVEL AND SUBSISTENCE.

DEPARTMENT OF STATE.

The head of the department should have the power to fix a per diem in lieu of subsistence when desirable for regular employees traveling. This is very desirable from all points of view.

TREASURY DEPARTMENT.

For the office of Disbursing Clerk:

I suggest the authorization of a per diem in lieu of subsistence and all other expenses of travel except transportation, the amount of such per diem to be in the discretion of the head of the department or Government establishment.

For the Office of Commissioner of Internal Revenue:

It would seem advisable to allow United States gaugers and storekeeper gaugers detailed for special duty as gaugers under section 3157, Revised Statutes, and who are allowed a per diem compensation instead of fees, a per diem in lieu of subsistence, instead of actual expenses for board and lodging, not to exceed a certain specified sum, as at present.

For the Office of Supervising Architect:

This office is of opinion that superintendents of construction and inspectors of public buildings having headquarters should, upon change of headquarters, be allowed to transfer a reasonable amount of their personal effects at public expense. It is understood that in the Army officers are allowed this privilege to the extent of 3,000 pounds, and to forward personal effects in excess of that number of pounds on a Government bill of lading, reimbursing the proper appropriation for the cost of such excess. Superintendents of construction and inspectors of public buildings have no permanent headquarters. They are moved from one location to another as the work in hand may require, and because of the nature of their employment it is considered only fair and reasonable that an allowance to the extent referred to should be authorized by law. It is estimated that this would not amount to more than an average expenditure of \$20 in each case, and probably not in excess of \$1,500 or \$2,000 per annum for all changes in headquarters of the field force of superintendents and inspectors.

For the Office of Surgeon General—Bureau of Public Health Service:

It would be desirable if persons traveling under official orders in the United States Public Health Service could be allowed either actual expenses or mileage. Allowance for travel should include a reasonable provision for transfer of personal and household effects of officers who are required to change stations,

*For the office of Auditor for War Department:**

Expenditures for travel and subsistence.—I am of the opinion that the general law, which provides that "only actual traveling expenses shall be allowed to any person holding employment or appointment under the United States," should be repealed, and in lieu thereof it should be provided that all employees or officers traveling on behalf of the Government should be reimbursed for the actual cost of their transportation, plus a per diem allowance to cover subsistence, lodging, and personal expenses, said allowance to be fixed by Executive order. Among my principal reasons for this suggested change in the law are the following: Under the law as it stands the heads of the various departments have fixed upon certain per diem allowances to cover the cost of meals, lodging, and personal expenses, which can not be exceeded. These allowances must necessarily be very liberal in order that at all times they may be ample to cover the amounts that are necessarily expended. It is found in actual practice that the usual rule is that employees expend approximately the total amount for which they can be reimbursed, or, at any rate, the accounts submitted for reimbursement show such expenditure. It is believed that if an actual per diem allowance could be granted it could be made considerably less in amount without any hardship to the employee and yet be ample to reimburse him for all necessary outlay. In some of the departments, in particular cases, such authority is now granted, and in those cases the per diem allowance is much less than the amount fixed as not to be exceeded where the general law above quoted is in effect. Further, a large amount of time of clerks in the aggregate is now consumed in assembling, vouchering, and auditing the itemized receipts which are required by regulation to be filed with this class of vouchers. This question of the reimbursement of traveling expenses has also always been pro-

ductive of much difference in construction and constant correspondence between the administrative and accounting officers, and a long line of decisions has been rendered thereon. All of this would be saved by the legislation suggested.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: In my opinion all expenditures for travel and subsistence should be the actual necessary expenses, and not a per diem allowance in lieu thereof.

Hon. Ernest Knaebel: The law should be changed so as to allow in all cases the substitution of a fixed per diem allowance in lieu of actual subsistence expenses. The Attorney General should be allowed to fix the per diems, grading the amounts according to the reasonable necessities of the various classes of officers and employees.

Hon. J. C. Adkins: I am not familiar enough with the laws covering this matter to make any suggestion of value.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: No suggestions to offer.

Mr. A. Bruce Bielaski: The Comptroller of the Treasury having held that statutory employees may not be allowed per diems in lieu of subsistence, I suggest that legislation making it possible for the head of the department to allow per diem amounts in lieu of subsistence or actual expenses, in his discretion, be obtained. The amount of per diem should, in my judgment, include subsistence, waiters' fees, laundry, pressing of clothes, etc., and the head of the department should have discretion to fix the amount sufficiently high to cover these expenses.

Mr. J. H. Mackey: I believe that travel and subsistence should be on the basis of actual and necessary expenses, allowable only when absent from headquarters on official business, as provided by the act of March 3, 1875 (18 Stat., 452), section 370, Revised Statutes, and the law relating to expenses of judicial officers; that the practice of allowing a per diem in lieu of subsistence should be abolished; and that official headquarters should be established in every case.

DEPARTMENT OF THE NAVY.

For the Bureau of Navigation:

The present system of requiring employees to obtain vouchers or bills for all expenditures while traveling and to submit a detailed statement of expenditures, the total of such expenditures being limited to so much per diem, appears to the bureau as a very cumbersome, expensive, and an unsatisfactory method. In a great many cases employees are put to expenses and fail to make entry of such expenditures, for which they are never reimbursed, consequently they suffer a loss. The bureau believes a better method would be to allow so much per diem for an employee's traveling expenses. Pay the employee this amount without the submission of an itemized bill. This would save a great deal of expense and time in auditing such accounts.

For the Bureau of Yards and Docks:

All travel and subsistence should be either upon a mileage basis or an allowance of transportation and a per diem, to eliminate the labor involved in rendering accounts and checking vouchers for all items of expenditure.

For the Bureau of Ordnance:

Expenditures for travel and subsistence should be made payable from the appropriation in the interests of which the travel is performed. This would be a logical system of charging travel expense, and in accordance with modern

practice as to ascertaining the cost of industrial work. Under present laws and regulations travel must frequently be curtailed below the amount required for efficient conduct of the work, owing to the depleted state of the particular appropriation which covers expenses of this character, whereas travel less necessary may be allowed in connection with some other work.

For the Bureau of Construction and Repair:

The bureau recommends that instead of the present practice of having officers and employees travel under a schedule, when out under official orders, they be allowed a per diem allowance for subsistence. The preparation of travel claims under a schedule allowance requires considerable time and frequent delays in making settlements, due to employees' interpretation of the instructions regarding the preparation of claims being in error. It is believed that the change to the per diem allowance system would involve no additional expense to the Government, and would greatly facilitate the settlement of claims.

For the Bureau of Steam Engineering:

It is the opinion of this office that expenses incident to travel should be charged against the appropriation of the bureau concerned and to the job or object of work making the travel necessary, and that in such instances travel orders should emanate from the bureau concerned.

DEPARTMENT OF THE INTERIOR.

The travel regulations for this department have recently been revised by a board constituted for that purpose. The board recommends that the allowance for statutory per diem in lieu of subsistence be increased to \$4 per day, in view of the marked increase in cost of subsistence. I concur in this recommendation and suggest that Congress be asked to provide the necessary legislation.

For the United States Geological Survey:

Legislation which will authorize advances to Government employees required to perform official travel to cover expenses of travel and subsistence and other necessary expenditures where immediate payment is demanded.

This involves a radical change from the policy hitherto followed by the Government with reference to traveling expense. It is, however, in line with what is believed to be the universal custom among commercial houses and foreign Governments. The details by which such a plan could be put into effect with proper safeguards to the Government are not presented because it would take a great deal of time to work them out. However, it is believed that there is no reason why Government employees whose duties involve traveling should not enjoy the same advantage in this respect as practically all persons in private business who are required to travel. The custom of requiring employees under such circumstances to advance their personal funds entails in many cases considerable inconvenience and in many others actual hardship. It is often exceedingly difficult, if not impossible, for employees in limited circumstances who have not the necessary funds in their possession to obtain them. As a recent illustration of an occurrence not unique, a "hurry" order for field investigation asked by the Department of Justice was executed only by a personal loan of \$150 by the Director of the Survey to the field man for travel expenses. The largest loan of personal funds for Government use was some \$1,200, at a time when the exigencies of the public service necessitated more rapid action in getting the money than is at present possible through Government channels. My claim of \$26.41 for reimbursement on account of telegraph tolls and interest on the part of this loan that I was obliged to negotiate through a bank was presented to the Treasury Department merely

as a protest against the injustice of the condition and was of course disallowed (on December 7, 1909), as expected.

If such a plan as suggested above is adopted—and its adoption can not be too strongly urged—it is suggested that bonding will be necessary in order to provide security for advances, and that employees be bonded to disbursing officers rather than to the Government.

DEPARTMENT OF AGRICULTURE.

This department has recently obtained legislation for a per diem in lieu of subsistence and other expenses (see Exhibit B). While the per diem plan has been in operation only a short time, it is believed to be more economical and efficient than the old system of paying for actual expenses incurred for subsistence. Mileage books and Government transportation requests are now used for railroad transportation. It would be well to secure legislative provision for a Government mileage book for the use of all employees in traveling.

DEPARTMENT OF COMMERCE AND LABOR.

There should be a law permitting the fixing, within limitations, of a discretionary per diem in lieu of subsistence or traveling expenses, excepting cost of transportation, for all officers or employees traveling on official business. All laws authorizing the payment of mileage in the latter event should be repealed.

E. CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO EXAMINATION AND AUDIT OF PAY ROLLS, VOUCHERS, AND CLAIMS.

DEPARTMENT OF STATE.

The present laws and practice governing are satisfactory, except in connection with certain consular accounts, which go direct to the auditor under the law. This law should be changed so as to permit of all accounts coming to the department first, as suggested under question 1.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: As to examination and audit of vouchers and claims, I think the responsibility should be placed wholly with the Division of Accounts.

Hon. Ernest Knaebel: A law should be enacted providing for an additional assistant attorney general for the special purpose of performing such administrative functions as the Attorney General may see fit to lay upon him, including the inspection and signing of the general mail, the examination and certification of accounts, vouchers, requisitions, etc., and some general oversight of the needs and service of the department.

I am disposed to think that this would work considerable improvement in administration, while it would undoubtedly aid the Attorney General and relieve the present corps of assistants of many burdens which curtail their efficiency in the litigation with which they have primarily to do.

Hon. J. C. Atkins: I am not familiar enough with the law covering this matter to make any suggestion of value.

Hon. W. T. Denison: I have no improvement to suggest.

Hon. W. T. Thompson: No suggestions to offer.

Capt. J. J. Glover: Under legislation enacted at the recent session of Congress pay rolls of officials and employees of the department paid by the disbursing clerk are now examined with care in the Division of Accounts.

Mr. A. Bruce Bielaski: I am unable to state whether or not any legislation is required to correct what seems to me to be a more or less absurd practice now

prevailing with reference to the accounts of this division, which is of comparatively recent origin; that is, the practice by which field employees are forbidden to pay expenses which they incur for services and supplies which are not personal expenses or subsistence. We receive each month at this division accounts, ranging from a few cents to a few dollars, from various business concerns, individuals, and corporations for small supplies furnished agents, small amounts of typewriting work performed, a few telegrams sent or received, etc., all of which might just as well, and with equal safety to the Government, be included as items in the accounts of the persons at whose instance they are incurred. Each one of these accounts has to be examined, approved, and transmitted to the Division of Accounts and there audited and then individual checks issued by the disbursing clerk, with absolutely no saving to the Government. In addition the embarrassment to the field employee, who may necessarily purchase a small item from some business house, in explaining that to obtain payment therefor an account must be rendered to the Department of Justice in Washington, on one of its forms, is very considerable, indeed, and the correspondence which is sometimes necessary with these firms in explaining the proper preparation of accounts, etc., is considerable. The total amounts involved are very small, and the examination and auditing which the amounts would receive as items in the employee's account are exactly the same as is now given. The total number of accounts received during the first four months of this fiscal year is 1,329, of which 273, or over 20 per cent, were miscellaneous accounts which could have been paid by field employees, and our work and that of the Division of Accounts and of the disbursing clerk, as far as accounts are concerned, reduced approximately this percentage. It seems to me clear that this practice should be changed at the earliest practicable time and that if any legislation is necessary it should be secured.

Mr. J. H. Mackey: The examination and audit of pay rolls, vouchers, and claims in the departments at Washington should be, in my opinion, made under the immediate supervision and control of the person who is financially responsible.

Under present conditions I think the law requiring the administrative audit of all accounts under the control of the Department of Justice to be made by the Division of Accounts of that department (37 Stat., 404) should be repealed and the administrative examination made under the general supervision of the Attorney General, as provided by section 13 of the Dockery Act (28 Stat., 210).

I also recommend the repeal of that part of the act approved August 23, 1912 (37 Stat., 375), prohibiting the examination of accounts by disbursing clerks. I believe every disbursing officer should be allowed to make a full and complete examination of his accounts before payment in order that, as a bonded officer, he may have an opportunity to protect himself.

DEPARTMENT OF THE NAVY.

For the Bureau of Supplies and Accounts:

The bureau recommends that provision be made for the administrative examination of accounts of all Navy disbursing officers, and the following legislation is suggested as necessary:

Provided, That section 3622 of the Revised Statutes be and hereby is amended by striking out the following words, to wit: "Disbursing officers of the Navy shall, however, render their accounts and vouchers direct to the proper accounting officer of the Treasury." *Provided further,* That hereafter all the accounts of individual pay officers and other disbursing officers of the Navy shall be

examined by the Paymaster General of the Navy before said accounts are forwarded to the Treasury Department for final audit, and that the Secretary of the Navy may appoint for duty in the Bureau of Supplies and Accounts, upon the nomination of the Paymaster General, not more than five paymaster's clerks who have had experience at sea. *And provided further*, That the time for examination of said accounts after the date of actual receipt in the Bureau of Supplies and Accounts, and before transmission to the Treasury Department, shall not exceed 90 days.

It will be necessary, also, to make provision for further clerical assistance; and, as a high grade of ability will be required for this work, provision should be made for not less than 14 clerks in addition to those included in the estimates submitted to Congress for the fiscal year 1914, at the following salaries: 3 at \$1,400; 3 at \$1,200; 3 at \$1,100; 4 at \$1,000; 1 at \$900; making a total of \$16,000 asked for this purpose.

Furthermore, in order that the work of administrative audit can be taken up promptly after the passage of the proposed law requiring same an appropriation should be made for the salaries of these clerks from the date of the passage of the appropriation act.

ANSWERS TO QUESTION V.

OPINIONS PERTAINING TO THE CERTIFICATION AT PRESENT REQUIRED ON TRAVEL AND OTHER VOUCHERS, KNOWN AS THE JURAT.

DEPARTMENT OF STATE.

This jurat is considered entirely unnecessary and of no particular value, causing expense and much unnecessary annoyance to the service. It is believed that a proper certificate would answer all purposes of the jurat.

TREASURY DEPARTMENT.

For the office of the Comptroller of the Treasury.—It does not.

For the Division of Public Moneys—Office of the Secretary.—No.

For the Division of Loans and Currency—Office of the Secretary:

The affixing of a jurat to vouchers has never caused any material annoyance to this office, but I should think that a simple certification by the person submitting the voucher ought to be sufficient without the jurat, provided the approving officer certifies that, in his opinion, the voucher is truthful and worthy of the confidence of the department.

For the office of the Disbursing Clerk.—Yes.

For the Bureau of Engraving and Printing:

The jurat causes no annoyance to this bureau, as the number of vouchers on which it is required is too small to be of consequence.

For the Division of Bookkeeping and Warrants—Office of the Secretary:

Favor elimination of the jurat.

For the office of the Director of the Mint.—No.

For the Division of Revenue-Cutter Service—Office of the Secretary:

It is believed that the jurat on travel vouchers is an unnecessary formality. Very large accounts are now settled by the certificate of one person, yet no matter how small is the travel voucher of this same person, he must support it by the jurat. This causes delay and annoyance, and does not, in my judgment, add anything to the value of the voucher.

For the office of Supervising Architect:

This office begs to suggest that, in its opinion, officers and employees claiming reimbursement for expenses incurred for travel and subsistence should be required to verify their accounts under oath, and in view of the additional facilities for swearing to such accounts afforded by section 8 of the act making appropriations for sundry civil expenses of the Government for the fiscal year 1913, and for other purposes, approved August 24, 1912, it is not believed unnecessary annoyance is caused the service by the present requirements.

For office of the Surgeon General—Bureau of Public Health Service: No.

For the office of General Superintendent—United States Life Saving Service: No.

For the office of Chief Clerk and Superintendent:

Under the recent legislation authorizing employees under suitable designation to administer oaths to expense accounts I do not consider that the jurat causes any unnecessary annoyance to the service. It should not be eliminated, because it is designed to search an employee's conscience, and no doubt exercises a restraining effect.

For the Division of Customs.—Office of the Secretary: Yes.

For the Division of Special Agents—Office of the Secretary:

The jurat causes no unnecessary annoyance to the service.

For the office of Auditor for War Department:

In reply to this question I would state that in my opinion the certification at present required on travel and other vouchers, known as the jurat, not only causes an unnecessary annoyance to the service but also an entirely unnecessary expense from which no adequate results are obtained. It is believed that the safeguards now placed about this class of accounts, in the requirement that receipts be filed for all expenditures and that the officer responsible for the travel certify to its correctness, together with the additional requirement of a certificate of the employee as to the correctness of his account, in lieu of the oath now required, would be sufficient, and that the oath does not add materially to the verification of the account. An employee who makes a false certificate as to the correctness of his account is equally liable under the law to prosecution and punishment as if he should make a false affidavit to the same.

For the office of Auditor for State and Other Departments: No.

For the office of Auditor for Navy Department:

In my opinion the jurat at present required on travel and other vouchers works no particular benefit either in the audit of same or in their verification.

For the office of Auditor for Interior Department:

The requirement of an oath to an expense account against the United States is not, in my judgment, an unnecessary annoyance to the service.

DEPARTMENT OF JUSTICE.

Hon. John Q. Thompson: In my opinion the jurat is not only an unnecessary annoyance, but superfluous, in view of the fact that all Government officers are serving under an oath of office.

Hon. W. R. Harr: I am not prepared to say that the requirement of an oath does not have a salutary effect.

Hon. Ernest Knaebel: No.

Hon. J. C. Adkins: No.

Hon. W. T. Denison: I have not had sufficient experience with this jurat to have an opinion.

Hon. W. T. Thompson: I think it would be well to retain the certificate or jurat on travel and other expense accounts. Where, as in matters of this kind, it is rather difficult to verify accounts, it would be well to surround them with as much formality and solemnity as possible.

Hon. Charles Earl: I think the jurat serves a useful purpose and should not be eliminated.

Mr. O. J. Field: Yes. Under the law the rendering of false vouchers or claims is made a crime and a penalty attached. It would seem, therefore, that the jurat adds nothing.

** Capt. J. J. Glover:* In section 8 of the sundry civil bill for the fiscal year 1913 you will find the following: "After June 30, 1912, postmasters, assistant postmasters, collectors of customs, collectors of internal revenue, chief clerks of the various executive departments and bureaus, or clerks designated by them for the purpose, the superintendent, the acting superintendent, custodian, and principal clerks of the various national parks and other Government reservations, superintendents, acting superintendents, and principal clerks of the different Indian superintendencies or Indian agencies, and chiefs of field parties are required, empowered, and authorized, when requested, to administer oaths, required by law or otherwise, to accounts for travel or other expenses against the United States with like force and effect as officers having a seal; for such services when so rendered, or when rendered on demand after said date by notaries public, who at the time are also salaried officers or employees of the United States, no charge shall be made; and on and after July 1, 1912, no fee or money paid for the services herein described shall be paid or reimbursed by the United States."

In view of this legislation I believe it will not be an unnecessary annoyance to require a jurat on travel and other vouchers.

Mr. A. Bruce Bielaski: In my opinion, the annoyance attendant on the execution of the jurat is slight since Congress has so largely increased the number of officers before whom the oath may be taken. However, I think it may just as well be dispensed with if a certificate be substituted and such changes, if any, as may be necessary in the law covering false accounts, be made.

Mr. J. H. Mackey: The jurat, in my opinion, is useless for all practical purposes, but it is required by law and by the Comptroller (see section 370, Revised Statutes, 29 Stat., 183 (section 13), 37 Stat., 487 (section 8), 14 Comp., 13). I think a simple declaration by claimant somewhat like the present oath or affirmation would serve all purposes, provided, of course, there were no laws requiring the jurat.

DEPARTMENT OF THE NAVY.

For the United States Marine Corps: No.

For the Bureau of Navigation:

There is no jurat required on travel expense accounts for employees. In the bureau's opinion this would cause an unnecessary annoyance and expense and would not work to the advantage of the Government.

For the Bureau of Yards and Docks:

Yes. The only requirement should be a certificate that the travel was performed on public business and that the account stated is just and correct and has not been paid.

For the Bureau of Supplies and Accounts:

No jurat is required by the Navy Department and it is not desired to institute its use.

DEPARTMENT OF THE INTERIOR.

Yes; and should be eliminated. Under section 35 of the Criminal Code of the United States (35 Stat., 1095), a person who files a false claim of account or expense incurred, whether the account is certified under oath or not, can be punished.

For the Office of Superintendent—United States Capitol Building and Grounds:

In my opinion certifications required on travel and other vouchers, known as the jurat, could well be limited to the method employed under the rules of former Secretary Garfield, under which the person incurring the expense was allowed to make a statement thereon, on his word of honor. It would seem to me that this method would be of great benefit to persons in the department traveling outside of Washington. It would seem to me that any person capable of falsifying expense voucher under a statement made on his word of honor would as willingly falsify the jurat.

For the General Land Office:

While this would not seem to be an unnecessary annoyance, it is, to my mind, an unnecessary requirement. In the case of the field employees of this office this requirement might occasionally become an annoyance when the men are away from headquarters, but it would be easily overcome in many instances on account of postmasters being authorized to administer oaths. It seems to me, however, that the jurat could be eliminated because of the provisions of section 35 of the Criminal Code of 1910. The first portion of that section makes it a crime to make, or cause to be made, or present, or cause to be presented, for payment or approval, to any person or officer in the civil, military, or naval service of the United States any claim against the Government, or a department or officer thereof, where the same is known to be false. Another part of the same section provides that whoever, for the purpose of obtaining the approval of such claims, shall make or cause to be made any false voucher, account, certificate, affidavit, or deposition in order that the same may contain any false, fictitious, or fraudulent claim or entry shall be guilty of a crime against the Government. It seems to me that that section is sufficient to protect the Government against the submission of false claims, and the jurat could be eliminated.

For the Office of Indian Affairs:

It is believed that the certification at present required on travel and other vouchers, known as the jurat, does not cause an unnecessary annoyance to the Indian Service which should be eliminated, except as indicated under section 1-4.

For the United States Geological Survey:

Yes, annoyance and unnecessary expense. In support of this opinion the following extracts from Geological Survey letters are cited. On April 2, 1907, I prepared for the signature of Director Walcott of this survey a letter to Secretary Garfield which includes the following statement:

"The requirement of the jurat on the traveling and miscellaneous voucher appears to be unnecessary under present conditions. It is my belief that almost without exception the affidavit is no greater safeguard against fraud than is the simple certificate, and yet there is no other single item in the traveling expense voucher that causes more loss of time to the field officer and delay in the rendition of the account. It continues to be a prolific source of trouble in both the administrative examination and the audit of the account, so that only a small part of the actual cost of the jurat is the amount of the notarial fee."

In my own letter to the Secretary of the Interior of February 3, 1908, after quoting the above paragraph, I added:

"During the past year approximately 2,600 travel expense accounts were rendered by members of the Survey, for which the jurats would amount, at the average rate, to over \$800. As stated above, this amount forms the least part of the actual cost of the jurat requirement. The difficulty in reaching a notary usually delays the account days, and in some cases even weeks. In my personal experience I have had to ride 49 miles on horseback to reach a notary. The expenditure of a day in this way is not at all unique and constitutes an aggravating item in field accounting. It is also the experience of this office that the jurat fee has been a most prolific source of disallowances, either by our disbursing officers or by the accounting officers of the Treasury, and the expense of auditing this one item must be considerable. In my own experience in one season I had several disallowances of 5 cents simply because the Treasury requirement was not in accord with the statutes of the State where the jurat was made."

For the United States Reclamation Service:

It does. There is considerable annoyance and expense involved by this requirement without any corresponding benefit.

DEPARTMENT OF AGRICULTURE.

The jurat at present required on travel and expense accounts is unnecessary and annoying, and should be eliminated. The jurat is not an additional safeguard, it adds nothing to the correctness of the voucher or to the liability of the claimant under the law, and it is exceedingly inconvenient in case of employees in isolated districts where no officer qualified to administer oaths is available.

DEPARTMENT OF COMMERCE AND LABOR.

Yes.

INDEPENDENT ESTABLISHMENTS.

For the Isthmian Canal Commission:

The Isthmian Canal Commission is not required to have its travel expense and other vouchers sworn to.

For the office of the Public Printer—Government Printing Office.

The certificate required on traveling vouchers does not cause annoyance because there are very few such vouchers during any one year and the certificate is made before an official of the Government Printing Office, who is authorized by law to administer oaths to employees.

For the U. S. Civil Service Commission:

No, so far as the Commission's work is concerned.

APPENDIX 4.

SUMMARY OF CONSTRUCTIVE RECOMMENDATIONS (NOT INCLUDED IN APPENDIX 3) CONTAINED IN ANNUAL REPORTS OF EXECUTIVE DEPARTMENTS AND OTHER ESTABLISHMENTS.

TABLE OF CONTENTS.

	Page.
Changes in law thought to be desirable relating to organization.....	339
Changes in law thought to be desirable relating to work.....	348
Changes in law thought to be desirable relating to the unclassified civil service..	373
Changes in law thought to be desirable relating to the present classification of the civil service.....	374
Changes in law thought to be desirable relating to the examination of applicants.	374
Changes in law thought to be desirable relating to the making of appointments..	374
Changes in law thought to be desirable relating to the discipline of employees..	376
Changes in law thought to be desirable relating to promoting individual effi- ciency.....	376
Changes in law thought to be desirable relating to the making of promotions....	378
Changes in law thought to be desirable relating to salaries paid.....	379
Changes in law thought to be desirable relating to retirement.....	383
Changes in law thought to be desirable relating to the granting of annual and sick leave.....	385
Changes in law thought to be desirable relating to other subjects concerning personnel and working conditions.....	386
Changes in law thought to be desirable relating to miscellaneous matters.....	388

APPENDIX 4.

SUMMARY OF CONSTRUCTIVE RECOMMENDATIONS (NOT INDICATED IN APPENDIX 3) CONTAINED IN ANNUAL REPORTS OF EXECUTIVE DEPARTMENTS AND OTHER ESTABLISHMENTS.

[Certain annual reports were received too late for use in the preparation of this summary.]

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO ORGANIZATION.

TREASURY DEPARTMENT.

By the Secretary:

"What the department needs is a Board of General Appraisers within the department to overlook and supervise and unify the appraising work of the country" (p. 7).

"I feel it my duty to repeat, and with added accent, the recommendation of the Treasury Department for the abolition of all the assay offices in the country except that at New York City; and to confine the assay work to that office and the mints" (p. 9).

"I sincerely trust that the Congress, which has always been interested in public-health work, will realize the importance of immediate adequate provision for the enlarged Public Health Service" (p. 13).

"I am sure the General Supply Committee should be a permanent institution and is within the line of correct business. On the other hand, I feel it may need more legislation in order to make it all that Congress and the executive departments wish it to become.

"One thing seems to be very necessary at once, and that is a provision by Congress for the establishment of a clerical force for this committee" (p. 16).

"It is undoubtedly true that there are cases where an improvement can be made by consolidating one or two bureaus, either within one department or taken from two departments. For example, the Revenue-Cutter Service and the Life-Saving Service could be joined. Both services desire it and both have from the beginning been interlaced and to a certain degree identical, and both understand the matter better than anybody else" (p. 20).

"This Public Health Service can and will develop, without interruption, to the full boundaries of its own province if it is given the comparatively small appropriations that are required. Then, after the development, which nothing now obstructs, its form of organization can be reconsidered. Meanwhile, it would be a great mistake to complicate this distinctive, clear-cut, comprehensive, and independent work with any other work, and especially to associate it with other bureaus which have their own independent existence and reason for existence; because this would bring it into relations which, to say the least, it does not need, and would forfeit, in any plan that has been suggested, its actual independence. It would not absorb but would be absorbed" (p. 21).

"It is again with diffidence that I recommend the establishment of a bureau associated exclusively with the work of legislation. In administering, however, the laws with which the Treasury Department has to do, I have become greatly impressed with the need of a competent critical revision of the language of laws, with the mere view of making the expression certain and simple. I can not fail to recognize that this is a large concern of the executive branch of the Government, and a matter of large importance to the people. In the first place, if the language of all the laws, before the laws are finally passed, should be duly considered by a competent bureau, the interpretation of these laws would be a far simpler and more certain matter both for the

executive and the judicial branches of the Government. Undoubtedly a large economy would be secured, much greater promptness of Government action would ensue, and a great volume of review and litigation would be saved. It is conceivable that the decisions in the Treasury Department alone could be cut in two, if the expressions of the laws with which it has to do were rendered more clear, certain, and undebatable. It is in the interest of the Treasury Department that I take the liberty of recommending a bureau of supervision of the language of laws" (p. 22).

WAR DEPARTMENT.

By the Secretary:

"In my report last year I pointed out a number of the patent defects of our military organization as they had been then brought to my attention. I called attention to the diffusion of the Army and the lack of tactical organization, which results in our having what is virtually a number of scattered groups of constabulary rather than an integral organization, and which prevents the proper training and teamwork of a national army. I also called attention to the absence of any reserve to bring our miniature units to full or war strength in case of necessity and the disadvantages to training and morale which arise from maintaining company units at too low a strength. I also called attention to the necessity of the adoption of a different theory of organization for our foreign garrisons than the half-strength peace basis upon which the Regular Army within the limits of the United States has been habitually carried. During the year the department has been at work remedying, so far as possible, these and other defects of organization. It has proceeded upon the theory that before asking Congress for legislative help we should advance as far as possible in the direction of reform by administrative action. By doing this, not only can many evils be remedied without legislation, but the very effort at reorganization, and the study which that involves, as well as the practice under the new methods, all tend to shed a clearer light upon the ultimate problem and to make much more definite and clear the character of the legislation which will be eventually needed" (pp. 10-11).

"One of the most important defects pointed out in my last year's report was the absence of any Regular Army reserve. It has been our historical policy in the past to keep the regiments of the Regular Army in time of peace at only about half the strength in enlisted men requisite for its complement of officers. At the same time there is no provision made by law for filling the ranks of these regiments in case of war" (p. 16).

"While the reserve created by this bill is far from perfect, it is in my opinion a long step in the right direction and I believe that it can be made the beginning of a permanent reserve system. The most serious defect in my opinion is that it creates too long a period of service with the colors" (p. 16).

"In addition to the legislation for the reserve, the Army appropriation act passed August 24, 1912, provided for the consolidation of the office establishments of the Quartermaster General, the Commissary General, and the Paymaster General of the Army into one bureau of the War Department, to be known as the Quartermaster Corps, and the consolidation of the Quartermaster's, the Subsistence, and Pay Departments of the Army into a single department, to be known as the Quartermaster Corps of the Army. This reform had been previously recommended by the department, and it is believed that both economy and efficiency will be greatly promoted by this enactment" (p. 18).

"As a logical adjunct of the newly consolidated Supply Corps, the Army act also provided for the General Service Corps of enlisted men to do for the Army such work as that of clerks, engineers, firemen, overseers, carpenters, blacksmiths, packers, teamsters, and laborers, which work is now being performed by a large force of civilian employees and soldiers detailed on extra duty. This legislation has also been recommended for several years by the War Department, and it is estimated that it will result in both economy and efficiency" (p. 19).

"The problem therefore is simply to coordinate these two needs: To see that such organizations of the National Guard and such of their officers and men as receive pay from the Federal Government in time of peace, while retaining their status as militia in time of peace can be transferred and made available as a general military force and not militia in time of war" (p. 21).

"I again earnestly recommend the passage of the volunteers' bill, providing the necessary legislation under which in time of war a force of national volunteers can be created without delay" (p. 23).

"I renew my recommendation for the establishment of a council of national defense, containing representatives from both the War and Navy Departments, the Army and the Navy, and from both Houses of Congress" (p. 24).

"It is believed that this report, which has been submitted to me and will be duly forwarded to Congress, will show the propriety of continuing the existence of this commission until April 1, 1914, by which time its work can be completed. Additional appropriations aggregating \$25,000 will be required for this purpose" (p. 33).

By the Chief of Staff:

"The legislation carried by the Army appropriation bill for the present fiscal year has given the Army the Service Corps, for which it has been asking for years, and which will tend greatly to improve the efficiency of the service. It has also provided for a consolidation of the Quartermaster's, Subsistence, and Pay Departments into a common department of supply, known as the Quartermaster Corps. This will also tend to efficiency and economy. The necessity for and value of a reserve has been recognized, and legislation enacted which will make the commencement of a reserve possible. It is believed, however, that this legislation should be modified so as to permit a transfer of men to the reserve at the end of two years if their instruction warrants it, and a small monthly pay should be provided for reservists.

"The views of the department on legislation then pending were fully set forth in last year's report. The department was strongly opposed to any lengthening of the enlistment period. Its attitude in this matter was approved by the President, and had the support of a great majority of the officers of the General Staff and various service schools. It was fully committed to the policy of establishing a reserve. It approved the establishment of a service corps, and the consolidation of the Quartermaster's, Subsistence, and Pay Departments, but was opposed to having this consolidation accompanied by a reduction in the total number of officers of the consolidated corps, for the reason that a considerable number of line officers were required to be attached to the Quartermaster's Corps in addition to those regularly detailed in it in order to perform properly and promptly the duties pertaining to the corps, and for the further reason that the Quartermaster General had in previous years stated that large economies could be made if the number of officers in his department was increased. This demand for an increase was partially met by the addition of 30 officers to the department last year. The reduction in the number of officers threw back some 40 officers on the line to be absorbed, thereby delaying the already slow line promotion. The department was also opposed to any reduction in the General Staff and to the consolidation of the General Staff with the Adjutant General's and Inspector General's Departments in the manner proposed in legislation then pending.

"The consolidation of the Adjutant General's and Inspector General's Departments with the General Staff was not made, but the reduction in the General Staff was. This I believe to be a step in the wrong direction. The General Staff was barely sufficient in numbers to perform the duties properly belonging to it, and its reduction, especially in the number of captains, will seriously interfere with its work" (pp. 10-11).

"It is believed that the provisions of this legislation should be somewhat modified in order to allow for the detachment of officers for certain classes of temporary duty of a purely military character, such as are specified in the modification of paragraph 40, above quoted, and that the application of the law to those officers who have been on

duty as regimental, battalion, squadron, and district staff officers, commanders of machine-gun and separate detachments should not be retroactive, as such service has always been considered in the Army to be service with troops.

"It is believed that the following amendment of the law would, without interfering with its purpose, permit it to be applied without hardship or injustice to officers who have had long service with troops, both at home and abroad, in the capacity of regimental, battalion, squadron, and district staff officers, commanding officers of machine-gun and separate detachments, etc., and to officers who are at present serving as students at the various military schools in the United States:

"That in determining eligibility for detached service under the terms of this proviso temporary detached duty of a military nature and sickness, not exceeding two months of such detached service and sickness in any calendar year; service as student officers at the service schools at Forts Leavenworth and Riley, Kansas, Fort Sill, Oklahoma, and Fortress Monroe, Virginia; and service rendered prior to December fifteenth, nineteen hundred and twelve, as a staff officer of a tactical command not higher than a regiment or its equivalent, shall be disregarded" (p. 13).

"The average age of captains serving with the rank of colonel in the Philippine Constabulary is approximately 47 years. I doubt the advisability of limiting the detail of officers for this duty to officers of grades which will generally result in the assignment of older men" p. 14).

"Last year I made the following general statement relative to reserves:

"Men.—In view of the small size of the Regular Army and the small number of instructed militia, it is imperatively necessary that steps should be taken to organize a reserve composed of men who have served in the Regular Army, militia, or Marine Corps, from which the regular and, if possible, the militia organization can be promptly filled with instructed men to war strength, and from which the losses of organizations can be made up during the first stages of a protracted war. Men in the reserve should receive a small monthly pay, keep the War Department informed as to their address, and should be regularly assigned from time to time to the organizations to which they would report in case of war. They should only be liable to service in case of war, and should only be called to the colors when war is imminent, and for such maneuver or instruction periods, not to exceed 10 days in each year, as may be considered necessary. Men in the reserve should have entire liberty of occupation and residence. While on duty at the maneuvers they should receive the full pay of their grade. We can not be considered as even reasonably prepared for war until we have provided a reserve sufficient to fill up to full war strength the Regular Army and the militia when called into the United States service and in addition provide for at least 50 per cent loss in these organizations during the first year. With such a reserve we shall be prepared to conduct a war during its first periods and have a reasonably well prepared force for field operations while we are engaged in raising and training the great body of volunteers, on which we must eventually depend in case of a long war. At present, in case of war, we would be entirely dependent upon the voluntary return to the colors of men who have had service in the Regular Army or in the militia. Those men would undoubtedly return in large numbers, but the question of a reserve should be placed beyond all doubt by its thorough organization in time of peace in order that every organization may without delay be filled up with instructed men.

"The first steps taken should be those necessary to authorize a reserve and the enlistment therein of available men of suitable age, sound physique, who have had honorable service in the Army, Marine Corps, or Militia, and the modification of the present enlistment so as to provide three years with the colors and at least three in the reserve under the general conditions outlined. This is not only sound military policy but sound economy, as it insures a reasonable preparedness for war, interferes to the least extent with the civil and industrial pursuits of the individual; in fact, sends him back to civil life a more valuable industrial factor, because of his

better physique, his improved mental and physical discipline, and with a greater respect for the flag, law and order, and his superiors. It is in accord with our institutions and ideals in that it gives us the trained citizen soldier with the minimum of time taken from his industrial career. It keeps our officers alert and progressive, and it gives us back of the first line, consisting of the Regular Army and the militia, a body of trained soldiers ready for immediate service, 10 of whom can be maintained for the cost of 1 man with the colors. In brief, short service and few enlistments, except noncommissioned officers and a few skilled privates, with its concentrated progressive instruction and resulting passing through the Army and return to civil and industrial pursuits of as many men as possible, means preparedness for war at a minimum of expense and by means in accordance with our ideas. This principle has been carried out with the greatest success in Switzerland, where available men of the country have undergone thorough military training with a minimum degree of interruption of their civil pursuits. Here we have a population which is trained for war under conditions which afford a striking example of what can be accomplished by short service with the colors, thorough but concentrated instruction, and the return of the instructed man to his regular occupation ready to respond whenever called upon. Long service with the colors, with the encouragement of reenlistment, means an army a large portion of which is serving for retirement and has passed the age of greatest physical activity and resistance. Its value as a field force has fallen off. At the same time, due to long service, the per capita cost is much greater than that of a short-term army, on account of the increase in the rate of pay. Most of the men who leave such a force do so because of disability or by retirement for age. There is little or no material for a reserve. Such an army represents the maximum cost and a relatively low degree of efficiency, and the effect upon both officers and men is deadening, progress stops, and inertia results. This has been the history of long-service armies in all countries.

“Our present condition, so far as the land force is concerned, is one of unpreparedness for war with any first-class power. This unpreparedness is principally in the mobile army, and is due to lack of any adequate provisions to bring the present organization up to full war strength, either regular or militia, and to our failure to assemble an adequate reserve of men or war material, especially in field artillery guns and ammunition” (pp. 14-15).

“Three years ago the President sent a special message to Congress urging the enactment of a law for raising a Volunteer Army in time of war. A bill was introduced to carry this recommendation into effect, but as a result of certain objections, developed in the course of a hearing before the Military Affairs Committees of the House and Senate, subsequent bills were substituted for the first one. Finally a substitute bill was reported from the Senate Committee on Military Affairs. This bill is without doubt better in many respects than the original bill, and its favorable consideration by Congress is urgently recommended. Its enactment will cost nothing in time of peace and will save the Government millions of dollars in time of war” (p. 18).

“It is earnestly hoped that Congress will provide a council of national defense. The proposition has the approval of the President, the Secretary of War, and the Secretary of the Navy. The existence of this council would do much toward making practicable the formulation and execution of a consistent and continuing policy of national defense, would be of great assistance in coordinating the plans of the Army and the Navy, and would furnish a means of reconciling the military and financial interests before submitting to the President and to Congress measures for national defense. I consider it to be a measure of the very greatest importance and one which would have great weight and influence in securing a sound military policy” (p. 18).

“It is believed that the governing principles in Cavalry organization should be:

“That the Cavalry regiment be so organized as to give the largest organization which a colonel can handle rapidly and efficiently in mounted action, which must be

considered to be the principal rôle of Cavalry, and the rôle for which it is especially trained. At the same time, thorough instruction in dismounted fire action should be continued as at present, and the suitability of the organization to this end should be given careful consideration. This feature of its work, however, should not be given such prominence as to obscure the first purpose for which this arm is maintained.

"The question of the extent to which the revolver should be issued is still under consideration" (p. 25).

"I am of the opinion that the construction of barracks and quarters, roads, docks, etc., should be transferred to the Corps of Engineers; upkeep and repairs only to be done by the Quartermaster's Department" (p. 44).

"The consolidation of the Pay Corps with the Quartermaster's Department will probably result in still further simplifying the method of payments" (p. 46).

"I am of the opinion that a battalion of Mountain Artillery should be organized in Porto Rico" (p. 47).

POST OFFICE DEPARTMENT.

By the Postmaster General:

"The removal of the restriction that prevents the establishment beyond the corporate limits of a city of branch post offices and postal stations in places of less than 1,500 inhabitants or more than 5 miles distant and to simplify postal accounting by enabling the department to convert small independent post offices in the neighborhood of cities into nonaccounting branches by legislation as follows:

"That the Postmaster General may establish post offices at such places as he may deem expedient and may establish postal stations within the delivery area of any post office and shall prescribe the rules and regulations for the government of branch post offices and postal stations" (p. 29).

NAVY DEPARTMENT.

For the Bureau of Navigation:

"The necessity for a reserve naval force is recognized everywhere, even in those countries where the active force is maintained on a large scale. In the United States Navy, where the active force is comparatively small, the problem is a serious one.

"Experience has demonstrated that in time of war our naval force must be at least doubled. This means that we should have a reserve of about 50,000 men. There is a well-fitted supply available and means should be adopted to organize and train this supply. For this there must be authority of Congress for the enrollment of a national naval reserve, providing for yearly exercises and making allowances for equipment and other general expenses.

"Fifty per cent of a modern man-of-war's crew are skilled men. This proportion of the desired naval reserve, or 25,000 skilled men, can be obtained from the honorably discharged men of the Navy, the Naval Militia, the merchant marine, and various mechanical trades in civil life. The other 25,000 men are available among the merchant marine. These would be the principal sources from which the reserve would be obtained, although some desirable men would be otherwise found.

"Following the department's plan, the bureau has had under consideration the method for consolidating the activities of the Naval Observatory and Hydrographic Office. Both the Naval Observatory and the Hydrographic Office are employed in supplying the fleet with navigational equipment; both are concerned in the instruction of navigators. The Hydrographic Office controls the marine surveying parties, yet the observatory provides and attends to the repair of instruments for them, instructs surveying officers in the use of astronomical instruments, and cooperates with them in the determination of longitudes. In numerous ways the two institutions have unity of interests and should harmonize and strengthen each other under one management.

"Should the consolidation be effected, it would seem advisable to give the superintendent an assistant as director of the Department of Astronomical Observations, who

would fill a position with reference to that department similar to that of the director of the Nautical Almanac. This assistant should be a distinguished civilian astronomer or an officer trained in astronomy. The question of suitability should be paramount, and an adequate salary should be provided, if a civilian.

"A building should be erected at the Naval Observatory especially designed for his needs of the Hydrographic Office. This would greatly increase the efficiency of that office, as it has never had quarters especially adapted for its work. It would also be of very great value to the Navy Department by permitting it to move some of its crowded force into the space now occupied by the Hydrographic Office.

"The pilot charts continue to be one of the most valuable publications of the office and are the means of obtaining a great deal of data for the correction of charts and sailing directions. The preparation and publication of these pilot charts should remain under the supervision of men who are navigators and seamen by training.

"The branch office at Port Townsend, Wash., should be moved to Seattle and a coordinate branch of the same office established at Tacoma. A branch office should be established at Los Angeles, Cal. The shipping interests of this port, already great, will be much increased upon the completion of the Panama Canal. The branch office at Panama can not be established until an appropriation is made for it. The amount of the appropriation necessary is in the estimates for 1914.

"The work of the Hydrographic Office still suffers from having only two officers on duty there."

By the Surgeon General:

"The appointment of a board for the study of the subject of clothing and uniforms, and that a representative of the Medical Corps be assigned to this duty for the purpose of discussing the hygienic features of the question" (p. 37).

"The appointment of a board for the study of the subject of illumination on board ship and elsewhere, and that a representative of the Medical Corps be assigned to this duty for the purpose of discussing the hygienic features of the question" (p. 37).

"The appointment of a board for the study of crews' heads, and that a representative of the Medical Corps be assigned to this duty for the purpose of discussing the sanitary features of the subject" (p. 37).

"Abolition of prison ships" (p. 37).

"The detail of a properly qualified medical officer as inspector general of the Medical Department, to serve under the aid for inspections" p. (37).

"Amalgamation of the Medical Corps of the Navy with the line of the Navy" (p. 38).

"Provision of Government quarters for all officers at Guam, Mariana Islands" (p. 38).

By the Paymaster General:

"A pressing necessity is felt for the creation of a permanent branch of general storekeepers' yeomen, or else the adoption of a rigid system by the department which will prevent the frequent change on board ships of yeomen to and from duty in the general storekeeping department. This is now a source of more or less annoyance and inefficiency, varying as the particular conditions on each vessel differ. The proper administration of the general storekeeping system afloat requires yeomen skilled not only in purely clerical work, but also possessed of a fairly wide technical knowledge regarding the supplies and material handled, and this can be gained only through the experience derived from long-continued and uninterrupted service in this branch" (p. 6).

"The many duties now devolving upon pay officers afloat are such as to render it extremely desirable, if not absolutely necessary, that a junior paymaster be placed on every large ship; this additional officer to act independently of the senior, and not as an assistant to him, being solely responsible and accountable for the performance of all work in the commissary department. Since the establishment of the general storekeeping system on vessels, the number of duties and their inherent multiplicity

of detail has so increased that it is physically impossible for one officer to bestow that close attention upon all the different branches of his department which is essential to achieve the most efficient results" (p. 13).

"In the year just closed inconvenience and confusion has continued to be suffered due to the failure of the Congress to enact legislation effecting the full abolishment of the Bureau of Equipment. A greatly needed simplification in work and accounts has thus been prevented" (p. 4).

For the Marine Corps:

"The proportion of officers to men in the Marine Corps is entirely too low, and on the expeditions during the past year, though every officer available was taken, the organizations were underofficered. The present proportion is 1 officer (line and staff combined) to 34½ enlisted men; this is about the proper proportion for company officers of the line, but when the necessary number of staff officers and field officers of the line, officers on detached duty, sick, en route to and from foreign service, etc., are considered, the proportion is too small by at least one-third, and it is believed that the proper proportion is 45 officers to 1,000 men; that is, approximately 1 officer to 22.2 men. A properly organized regiment has 1 officer to 25 men, and as regiments are organized, with the present proportion, the situation grows worse and worse. In the second regiment sent to Cuba this year and in the regiment sent for service in Santo Domingo it became necessary to make the companies of approximately 127 men each and to strip many of the posts of all except 1 line officer. It is also brought to the attention of the department that the organization of expeditionary brigades has become quite frequent, and that the rank proper to the command of brigades is brigadier general, of which rank there are at present no officers in the Marine Corps" (p. 3).

"In order that the corps may be able to meet the demands made upon it without depleting the garrisons at yards and prisons in the United States, that the work of the advanced base school may not be interrupted, that its system of recruit training may be carried out, and that the lack of officers may be relieved, it is recommended that the necessary representation be made to the Congress for an increase during the coming year of 49 officers and 800 enlisted men. This increase in officers, if allowed, would give 1 officer to 27.2 men, or 36½ officers for 1,000 men, which is considerably below the number required."

"The establishment of a single large depot with proper equipment and buildings for the Eastern States would result in a decided improvement and, once established, could be maintained at a reduced per capita expense" (p. 7).

INTERIOR DEPARTMENT.

By the Secretary:

"By agreement with the Government of Mexico an international Colorado River Commission should be created, to be composed of Mexican and American engineers with authority to investigate and report to their respective Governments a basis for the final adjustment of all questions affecting the use and control of the waters of the Colorado River in which the two countries have a mutual or related interest" (p. 33).

"The events of the last year have confirmed and emphasized the urgent need for a bureau of national parks. Bills for this purpose have been introduced in the present Congress and have been given some attention in committee" (p. 34).

"In my annual report for the fiscal year ended June 30, 1911, I called attention to the necessity for increased appropriations for the office of the Assistant Attorney General, 'to provide for a greater number of specially qualified assistants,' and stated that if the force were strengthened as suggested by me 'the conflicting interests of the claimants and of the Government would be more carefully and correctly decided than is now possible, and that the business' of that office 'will be expedited, and that those who have contested claims before the department for adjudication will be better satisfied'" (p. 35).

"Even a superficial examination of the personnel and administrative methods of the Indian Service discloses the fact that its chief defect is in the absence of an adequate staff organization at the head of the service" (p. 51).

"What the Indian Service imperatively needs is an increase in the number of first-class men in the responsible directing positions, and this can be obtained only by increasing the number and the compensation of such positions. An effective force at the head of the service might easily permit a substantial diminution in the lower clerical positions" (p. 52).

"If we are to have this problem wisely and efficiently handled, some important changes must be made in the methods and organization of the Indian Office. The necessity for such changes was forcibly brought to my attention a year ago, and I should then have undertaken a thorough investigation for this purpose if conditions had permitted" (p. 53).

"The consensus of opinion, however, at this conference, as well as of that of 1911, was that the development of the national parks should proceed along more liberal lines than heretofore, and that the supervision of activities therein be centralized in a bureau especially charged with such work, and a measure looking to this end is now pending in Congress" (p. 86).

"Some national monuments are not administered by the Secretary of the Interior. Those that should be continued should be placed under the proposed bureau of national parks" (p. 88).

"Under existing law this department has no representative on the board of trustees (of Howard University), although it has for several years given administrative examination to the accounts of the special disbursing officer handling appropriations made by Congress for the university. Neither has the Government title to any buildings erected or improvements made to buildings from congressional appropriations" (p. 94).

"In my last annual report I recommended that the entire control and management of the Columbia Institution for the Deaf be vested in the president and board of directors, and that they be required to report direct to Congress as to the administration of the institution. This recommendation is renewed" (p. 95).

By the Commissioner of Patents:

"I have long been of the opinion that since the opinion of the Supreme Court in the case of *Butterworth v. United States ex rel. Hoe and others* (112 U. S., 50), which made the decision of the commissioner final within the office, thus doing away with appeals to the Secretary of the Interior, the connection of the Patent Office with the department is so slight that it would seem that its separation and establishment as an independent bureau is eminently desirable. Such a step would not only place the Patent Office upon a more stable footing with regard to the exercise of the powers of the commissioner invested in him by law, but would relieve the department of the physical burden of caring for and appropriating for the bureau" (p. 12).

By the Commissioner of Education:

"Provision should be made:

"For an Assistant Commissioner of Education, who should be a specialist in secondary education, and serve also as the chief of a division of high schools.

"For additional specialists in higher education.

"For a group of specialists in industrial or vocational education.

"For a specialist and assistants in city school administration.

"For a specialist in the history, theory, and practice of education, who shall serve as a director of investigations and give assistance to other specialists in the bureau and to students of education, committees, and commissions who apply to this bureau for help in their investigations.

"For additional specialists in rural education and in school hygiene and sanitation. The work which the bureau should do in these subjects is much larger than can be done by the present staff and with the appropriations now made for these purposes" (p. 17).

DEPARTMENT OF AGRICULTURE.

By the Director of the Office of Public Roads:

"With a view to uniformity throughout the department, it is respectfully suggested that the name 'Office of Public Roads' be changed to 'Bureau of Public Roads'" (p. 43).

DEPARTMENT OF COMMERCE AND LABOR.

By the Secretary:

"Some months ago a commission was appointed by the joint action of the Treasury Department and the Department of Commerce and Labor to inquire into the subject of statistics of imports and exports. The information about imports is compiled chiefly from the original entries filed by the importers and before these entries are verified by the appraisers and liquidators. With respect to exports the information is quite unreliable, because there is no statute which compels exporters to make returns. The commission has made its report, and the recommendations are (1) that the collectors, chiefly the one at New York, be authorized to increase their forces in order that the revision of imports may be promptly made for use in the Bureau of Foreign and Domestic Commerce; and (2) that exporters be compelled by law to make accurate returns so that statistics relating to exports may be promptly and reliably prepared" (p. 12).

"The trade commission, which has been somewhat widely discussed and for the creation of which a number of bills have been introduced, if created should, in my judgment, be carefully guarded. If it is well defined, it may serve the general purpose of giving large industrial and commercial concerns much-needed Federal authority and control. It is possible that by lodging in the commission well-defined discretion an intelligent purpose may be served. But the obvious danger is that such a commission, once created, will soon be vested with further powers. The disposition will undoubtedly be to give it authority to fix prices and conditions of operation, similar to that which the Interstate Commerce Commission now exercises with respect to railroads and their rates. In other words, there is a strong tendency to disregard the fundamental distinction between a public carrier and a private enterprise" (p. 12).

"At present the Commissioner of Labor is a member of the board to arbitrate disputes between railroads and railroad men. The work of the latter position has become so absorbing that some relief should be provided. Either the head of the Bureau of Labor should be relieved of the second position, or he should be furnished with a number of assistants in the bureau with better compensation than is now allowed" (p. 13).

For the Division of Information—Bureau of Immigration:

"The Division of Information recommends that an appropriation be asked for to establish branches of the division in Chicago, New Orleans, and San Francisco." (p. 17).

CHANGE IN LAW THOUGHT TO BE DESIRABLE RELATING TO WORK.

WAR DEPARTMENT.

By the Secretary:

"I renew the recommendation made in my last annual report for legislation which will enable the academy to be kept at its full capacity. Such a provision was inserted in the Military Academy bill as it was reported from the Senate Committee on Military Affairs, but was stricken out in conference" (p. 25).

"Our supply of Field Artillery material continues to be so far short of what it should be that I again call attention to this condition. Such material can not be extemporized" (p. 25).

"I have already mentioned the necessity of providing mobile garrisons for the protection of our outposts at Hawaii and Panama" (p. 25).

"The full utilization of our waterways for navigation and the development of the water power thereon present one of the most pressing problems before the country and one of the most practical in the administration of the War Department. It is really a single problem, for the two subjects are necessarily connected and should be coordinated in their treatment" (p. 28).

"An examination of this act has convinced me that it is insufficient to adequately protect the interests of the Federal Government in the situations which I have just described, and that it does not permit the Federal Government, as a condition of its permit, to require that a part of the value of the water power thus created shall, under proper circumstances, be applied to the further general improvement of navigation in the stream" (p. 29).

"I respectfully urge that the general dam act be amended by providing, in substance, that in administering the provisions of the said act the Secretary of War be authorized to require, as one of the conditions and limitations of the privilege granted, that the grantee pay periodically to the United States such sums as the Secretary of War may fix as being reasonable under all the circumstances, making due allowance for construction, maintenance, renewal, and depreciation charges, and a reasonable return to the grantee, the proceeds to be used for the development of the stream in respect to which the privilege is granted or the waters connected therewith" (p. 31).

"The Board of Road Commissioners expresses the opinion that wagon-road construction is of paramount value in the development of the Territory, and, under present conditions, of even greater importance for the Government to direct and foster than the construction of a railroad" (p. 34).

"The result of Prof. Johnson's conclusions and of this demonstration were thereupon reported by me to the Committee on Inter-oceanic Canals of the Senate several months before the Panama Canal act was passed, and I then recommended to said committee that no preference in canal tolls be given to our coastwise vessels" (p. 57).

By the Chief of Staff:

"I can not too strongly urge the necessity for more liberal appropriations for the manufacture of reserve material of the following type: First, field artillery guns and ammunition; second, coast artillery ammunition. The condition as to shortage, especially of field artillery guns and ammunition, is one which constitutes a grave danger to this country and one which would seriously prejudice our chances for success in case of war with a first-class power. We shall be found unprepared in the most important arm, both in guns and ammunition, unless the present deficiency is provided" (p. 17).

"The present policy of administering and policing public preserves by troops breaks up a Cavalry regiment into fractions, thus greatly impairing its usefulness. The duty is not a military one, and the expense involved is specifically for the Interior Department while it is charged against the War Department. It is believed that this work should be done by park rangers" (p. 26).

"The following remarks, relative to field artillery for the Organized Militia, are quoted from last year's report, and the condition therein referred to is essentially unchanged, though there has been some addition to the number of guns and the amount of reserve ammunition:

"Were the existing Infantry and Cavalry organizations called into the field at their war strength, they would constitute a force of about 228,000 men and would require, at 3.16 guns per 1,000 gross Infantry and Cavalry, a total of 720 field guns. The proportion, 3.16, here adopted, is deemed the minimum safe number and is less

than is the proportion of field guns to infantry and cavalry in England, France, Germany, Russia, Italy, and Austria—England, 6.72; Germany, 4.91; France, 4.21; United States, 3.16. Instead of 720 guns, the Organized Militia is provided with only 200, leaving a deficiency of 520 guns, or 130 batteries of various calibers. In the matter of ammunition the situation is worse, as in the absence of any specific appropriation no ammunition has been accumulated for the Organized Militia, and the Regular Field Artillery is also without a sufficient supply. The ammunition which should be immediately available upon the outbreak of war for the efficient service of these guns should be purchased at once, and arrangements should also be made to provide for an adequate reserve supply of ammunition. Detailed estimates for the moneys needed to purchase this material and ammunition have been submitted, and it is hoped that appropriations will be made by Congress which will permit this ammunition and material to be purchased in the near future. Without an adequate provision of guns and ammunition, the efficiency of the entire Organized Militia would be practically nullified, for no large force can take and keep the field to-day without its artillery. The guns and ammunition can neither be manufactured nor purchased after war breaks out without such delays as would be fatal to our success in case of war with a first-class power" (pp. 35-36).

"Every attempt has been made upon the part of the War Department to increase the amount of the field artillery and the auxiliary arms in the militia, but many of the States refuse to organize their proportion of these expensive arms and they will probably continue to so refuse until Congress definitely appropriates moneys which can only be used by the States for the organization of these arms" (p. 30).

"The Surgeon General earnestly recommends an increase in the enlisted strength of the Hospital Corps. This subject is one which will receive careful consideration. It is believed that with the gradual concentration of troops the demands upon the Hospital Corps will be less severe than under the present system of small and scattered stations" (p. 45).

For the Signal Corps:

"I desire to invite attention to the recommendation made in previous reports concerning the urgent need of legislation to increase the efficiency of the Signal Corps of the Army. During the past few years the great development in radiotelegraphy, in aviation, and in the organization of field signal companies has so greatly increased the duties devolving on the Signal Corps that the present authorized personnel is inadequate to perform the present work of the corps" (p. 27).

"On account of the developments in aeronautics and radiotelegraphy during the past year and the increasing responsibilities falling upon the Signal Corps in consequence thereof, it is hoped that the Secretary of War will recommend to Congress that the second increment mentioned in his letter of April 20, 1912, to the Speaker of the House of Representatives be provided as soon as possible.

"This second increment, consisting of 1 colonel, 1 lieutenant colonel, 3 majors, 15 captains, 15 first lieutenants, and 15 second lieutenants, and an increase of 600 enlisted men, together with the first increment mentioned above, will provide the necessary personnel for aviation service, to adequately equip the field companies now organized, and to efficiently perform the other duties devolving upon the Signal Corps by law" (p. 28).

By the Chief of Coast Artillery:

"Unless appropriations be increased for searchlights, the efficiency of the coast fortifications for night action will be destroyed in all localities where effective lights are lacking" (p. 25).

"It is believed that in future the adopted policy should be:

"1. To provide all batteries requiring power for fortification purposes (or, in certain cases, groups of batteries) and in general all searchlights, with suitable local direct-connected direct-current generating sets, preferably oil or gasoline engine

driven; these local plants to be so interconnected and provided with suitable reserve sets as to insure continuity and flexibility in service.

"2. In general, in time of peace to purchase the power for the post lighting system and for other similar post purposes when it is in the interests of economy to do so, from commercial sources, and in such case to separate the post lighting system from the fortification system.

"3. To install a central plant in case it is impracticable advantageously to purchase power for the post service, and in case the fortification system is insufficient for that purpose; such plant to constitute a reserve for fortification purposes.

"4. To employ direct current for the post service systems in all cases except where transmission conditions are such as to render the use of direct current decidedly uneconomical.

"5. The Quartermaster Corps to install a suitable reserve plant in case the fortification system does not provide such a reserve, in all cases where power is purchased from a commercial source; the object of this arrangement being to provide for the actual necessities of the post in time of hostilities in case the source of commercial power be interrupted.

"6. In general to provide, whenever practicable and advantageous, for interchangeability between the post and fortification power systems, including the introduction of suitable converters whenever these are necessary.

"7. All power plants to be operated under the supervision of the Coast Artillery authorities, employing, whenever practicable, Coast Artillery enlisted personnel for that purpose; the object of this being to insure coordination and to prevent a division of responsibility in case of emergency.

"It is believed that the system above outlined will provide for maximum reliability for fortification power in time of war and for maximum economy in time of peace" (pp. 26-27).

TREASURY DEPARTMENT.

By the Secretary:

"It is not my intention to speak of the details of this urgent relief measure—this banking and currency legislation; but the general features of a new system—if that system shall be at all adequate to the emergency—must include, among its necessary features, provisions for never-failing reserves and never-failing currency, and for the perfect elasticity and flexibility of both; for the permanent organization and organized cooperation of the banks, which are now suffering and causing the Nation to suffer by reason of their unorganized state; for a central agency, to represent and act for the organized and cooperative banks—this agency to be securely free from political or trust control, but with the Government having adequate and intimate supervision of it; for independent banking units—so independent that no one bank can be owned, controlled, or shared in in any degree, directly or indirectly, by any other bank; for the equality of all banks, national or State, both as to standards and as to functions, so that every requirement made of a national bank must be complied with equally by a State bank, and every function or privilege enjoyed by a State bank shall be enjoyed by a national bank; for the utilization and the fluidity of bank assets; for the scientific development of exchanges—domestic and foreign; for foreign banking as an adjunct of our foreign commerce; and for taking the Treasury Department out of the banking business" (p. 3).

"That law (Aldrich-Vreeland law), by the way, will expire by limitation June 30, 1914; and I recommend very strongly a reasonable extension of it that it may not lapse before it becomes unnecessary" (p. 4).

In all of my reports to the Congress, I have called attention to the absence in our governmental machinery of anything in the nature of a budget; and while recognizing the difficulties in establishing a budget under our form of government, have each year

thought it necessary to urge the importance and practical necessity of overcoming these difficulties.

"The President will now deal with this matter elaborately; and it is no longer necessary for me to do more than renew the expressions of my interest in it" (p. 4).

"The great Treasury Building is one of the chief architectural assets of the Nation; and it is fortunate that we have demonstrated that it can be a permanently acceptable department building. Notwithstanding the liberality of Congress, notwithstanding the extensive changes and improvements that are now accomplished, and notwithstanding the large improvement in its sanitation and up-to-date maintenance, there is much yet to be done by this and the incoming administration; and I earnestly commend the new estimates for these improvements which will be presented. The Congress can well afford to appropriate the money needed to make the great Treasury Building in all respects of sanitary and other reasonable equipment worthy of its great architecture" (p. 9).

"I again urge upon the attention of the Congress the economic importance of a central power plant which will supply electrical power and light for the new and old buildings of the Bureau of Engraving and Printing, the Agriculture Department, the Museum, and the group of Government buildings built and to be built in the neighborhood of the White House" (p. 10).

"The larger provision for gold bars and their greater recognition as a part of trade facilities and the treatment of foreign coin from the same point of view, are instances in point; as is also the acceptance of certified checks instead of currency for customs and internal-revenue payments—and the proposed extension of this practice to all receipts of the Government" (p. 11).

"We can not have the Revenue-Cutter Service without maintaining it—we can not maintain it without appropriating for it. That both the opinion of the Congress and of the public highly favors the full maintenance and support of this really wonderful and indispensable service must be apparent. I am sure it only requires my again calling this building program to the attention of the Congress to insure prompt and hearty acceptance of it" (p. 14).

"The new buildings for the Departments of State, Justice, and Commerce and Labor I again commend to the attention of the Congress. There is every reason in favor of these buildings, and I hope the Congress will make it possible for their construction to be started at the earliest practicable time" (p. 18).

"The laws commit to the Treasury Department the question of the admission of teas; and it is its duty and practice to yearly establish standards by which teas are admitted. The object of the law is to exclude impure and unwholesome tea. The suggestion to exclude colored teas came to the department in 1911 from the Tea Board—which is appointed annually by the Secretary of the Treasury to aid him in establishing the standards—and was in accordance with the almost unanimous sentiment of the tea merchants" (p. 19).

"I hope the Congress will become actively interested in this opium problem, at any rate to the extent of giving to the executive departments the aids which have been asked" (p. 20).

"Both the Secretary of the Treasury and the Commissioner of Internal Revenue have set their faces from the beginning against the policy of dealing with the private affairs of private corporations as though they were public corporations with regard to which the public has a right to be informed" (p. 21).

"The repeal of the Tarsney Act was received with great regret by the Treasury Department and by great numbers of people who are especially interested in the art and fitness of Government buildings. * * * To my mind it is absurd to believe that any single architectural office, whether a Government office or any other, ought to design every one of the large number of Government buildings turned out annually when those buildings are all charged with a mission of architectural education to every part of the country. * * *

"I hope, therefore, that the Congress will reconsider its action of the last session and restore to the Government the privilege of employing the architects of the country in at least the comparatively few instances where it was the practice to employ them" (pp. 23-24).

"In accordance with precedent it was thought to be proper—and it was also thought to be necessary—to afford Secret Service protection to the President elect; and this has been done. I suggest, however, that as the authority for this is not specifically stated in the law the omission be supplied by Congress" (p. 24).

For the Public Health Service:

"In order to carry into effect the provisions of the act of August 14, 1912, and to investigate scientifically and practically all problems bearing on the pollution of navigable streams and the safe disposal of sewage, ample appropriations should be provided.

"One of the most important subjects requiring legislation is that of establishing a division of sanitary engineering in the Public Health Bureau for the adequate and early investigation of public water supply. Stream pollution is a problem of increasing gravity, and one that must sooner or later be taken up by the State and municipal authorities" (p. 215).

By the Commissioner of Internal Revenue:

"That corporations should be permitted to file their annual returns of net income at the close of their own fiscal years" (p. 26).

"*Oleomargarine*.—A complete revision of the oleomargarine statutes is strongly recommended. The provisions contained in H. R. 20281, known as the Lever bill, would appear to be very satisfactory from the standpoint of the Bureau of Internal Revenue" (p. 26).

"A complete revision of the laws relating to the manufacture and sale of adulterated butter, making a change from the moisture test to a butter-fat test" (p. 26).

"It is desired to renew the recommendation contained in the report of last year that a revision should be made of section 50, act of August 24, 1894, as amended, which contains a tabulated statement known as the Carlisle tables, setting forth the maximum amount at various ages that can be allowed upon any package of distilled spirits held in bond. The reasons for this recommendation have been given in detail in former reports and in hearings before committees of Congress. All of the reasons given exist with full force at this time, and it is hoped that this revision may be enacted into law" (p. 26).

"It is desired to renew the recommendation made in the report for last year, that Congress shall amend section 3165, Revised Statutes, so as to include revenue agents and inspectors among the officers authorized to administer oaths in matters relating to the execution or administering of internal-revenue laws. The inconvenience occasioned by the inability of officers of these two classes to administer oaths has in the past been quite considerable, and it is hoped that Congress will see fit to relieve this situation" (p. 27).

"It is believed that the statute, section 35, act of August 5, 1909, should be amended so as to require retail dealers in leaf tobacco, and section 3360, Revised Statutes, should be amended so as to require dealers in leaf tobacco to give bond, and that only original registration and not annual registration of retail dealers in leaf tobacco and dealers in leaf tobacco shall be required" (p. 28).

By the Comptroller of the Treasury:

"In my said report I made the following statement in regard to the practice of authorizing payment of small amounts due from the United States to estates of deceased employees and other persons, without requiring administration, directly to the person or persons who would be entitled thereto under the law of the State of the decedent's domicile in case administration were had upon the estate:

"'There is a practice of many years' standing of authorizing payments of small amounts due from the United States to estates of deceased employees, without requiring

administration, directly to the person or persons who would be entitled thereto under the law of the State of the decedent's domicile in case administration were had upon the estate. The amounts involved in such claims are usually considerably less than \$100, though a few payments have been authorized where the amounts involved reach \$150, or even \$200. The applicants are required to submit evidence in support of their right in the form of affidavit, showing all the facts of the case and that there has been no administration upon the estate. The statutes of the State of the decedent's domicile are then carefully examined in order to apply the law and facts to the case. There are no State statutes in the office; consequently in the examination of these cases many trips have to be made to the Department of Justice, where the State laws may be found.

"To refuse payment of many of these claims would amount to a virtual confiscation of the amounts owing by the Government, for the reason that the cost of administration would amount to more than the balance due the estate. In many cases the amount due would be so reduced it would not pay to have the estate administered upon.

"There were over 200 of these cases passed upon during the last fiscal year. I am glad to state, however, that there has never been any claim that the payments have been made to persons not entitled; still these payments, being without expressed authority of law, are necessarily made at the risk of the Government.

"Congress, by act approved June 30, 1906 (34 Stat., 750), provided that in the settlement of the accounts of deceased officers and enlisted men of the Army, where the amount due the decedent's estate is less than \$500, and no demand is made by duly appointed legal representative, the accounting officers may allow the amount found due to the widow or legal heirs, the statute setting forth the order of precedence of payments. A similar provision of law in regard to deceased clerks and other employees of the Government would relieve this office of much responsibility and the Government of the risk of double payment. I have, therefore, to suggest that you obtain Congressional action in regard to this request'" (p. 8).

By the Auditor for the State and Other Departments:

"I deem it proper to renew the following suggestion made in my last annual report: "Incidents having arisen involving considerable research to determine the fact of payment upon judgments or findings in favor of claimants against the United States by the Court of Claims, it is again suggested that such legislation be recommended as will make the fact of payment a part of the record in each case. This could easily be accomplished by requiring the auditor, upon certifying for payment under judgment or finding of the court, to notify the clerk of the court rendering judgment or making finding of the facts of certification, the number of the certificate, and the amount certified for payment, by requiring the clerk of said Court of Claims to enter said notification on his minutes, and to file it with the papers in each case. To provide for such record, it is suggested that a recommendation to Congress by the Secretary of the Treasury and the Attorney General, that legislation in the following form be enacted, might be effected:

"Hereafter every Auditor of the Treasury Department certifying for payment any judgment or finding of the Court of Claims shall forward to the clerk of said court a copy of the auditor's certificate; and it shall be the duty of said clerk to record and index said certificate and to file it with the papers in the case. The index shall be in the name of the original claimant, the payee, and in all other important names in said certificate of payment'" (p. 3).

POST OFFICE DEPARTMENT.

By the Postmaster General:

"To increase the rate of postage on second-class mail from 1 cent per pound to 2 cents per pound:

"That the postage rate on second-class matter mailed by publishers to subscribers, to news agents, and as sample copies, and by news agents to their subscribers or to other news agents shall be 2 cents a pound for other than free-in-county matter."

"To consolidate the third and fourth classes of mail, so that all merchandise shall be covered by the provisions of the parcel-post law:

"That on and after the passage of this act third and fourth class mail, as now defined by law, shall be consolidated and be known as parcel-post mail, and shall be subject in all respects to the provisions of section 8 of the act approved August 24, 1912, making appropriations for the service of the Post Office Department for the fiscal year ending June 30, 1913, and for other purposes, and all laws and parts of laws in conflict with this act are hereby repealed."

"To equalize the postage rates on all kinds of fourth-class or parcel-post mail by repealing the special rate on seeds, cuttings, etc.:

"That the postage rate on seeds, cuttings, bulbs, roots, scions, and plants shall be the same as that chargeable on other parcel-post mail."

"To provide for the prepayment by the sender of postage on advertising matter mailed for return:

"That the Postmaster General is hereby authorized to extend to the senders of advertising mail who desire to pay postage on replies thereto the privilege of depositing, on mailing such matter in quantities of at least 2,000 pieces, a sufficient sum to pay first-class postage on the replies, the payment to be made in such way and under such regulations as the Postmaster General may prescribe."

"To prevent abuses of the free-mailing privilege and to enable the Postmaster General to maintain a proper postage account covering free mail:

"That the Postmaster General shall furnish, under such regulations as he may prescribe, official postage stamps, stamped envelopes, wrappers, address slips, and postal cards for use by all officers of the United States and other persons authorized by law to transmit mail free of postage; and after July 1, 1913, no such officer or person shall transmit any matter by mail without prepayment of postage by means of the official stamped paper herein authorized, and the Postmaster General shall keep a detailed account of the disposition of such stamped paper; and all laws and parts of laws in conflict herewith are hereby repealed."

"To restrict the use of the franking privilege to official correspondence and to the mailing of such speeches and documents as are printed by order of Congress:

"That the use of the franking privilege shall be limited to the mailing of official correspondence not exceeding 4 ounces in weight and to the distribution of copies of such speeches and documents as are printed by order of Congress."

"To enable the department, under suitable regulations, to forward and deliver to the addressees, on the payment in each case of double the amount of the unpaid postage, any or all classes of mail on which postage is not prepaid or is insufficiently prepaid:

"That mail of such classes as the Postmaster General may prescribe, on which postage is not prepaid or is insufficiently prepaid, shall be forwarded to its destination, but double the amount of unpaid postage shall be collected on delivery; and all laws and parts of laws in conflict herewith are hereby repealed."

"To facilitate the disposition of undelivered mail of all classes and to enable the department to eliminate the objectionable lottery features inherent in the present method of selling dead mail:

“That sections 3937 and 3938 of the Revised Statutes be amended to read as follows:

““SEC. 3937. All undeliverable domestic letters deposited in any post office for mailing shall be sent by the postmaster to the Division of Dead Letters or such branches thereof as may be designated by the Postmaster General.

““SEC. 3938. The Postmaster General may establish branches of the Division of Dead Letters at such post offices as the needs of the service may require. All dead letters and parcels containing valuable inclosures shall be recorded in the Division of Dead Letters, or the branches thereof, and when they can not be delivered to the addressee or to the sender shall be held, subject to reclamation, for one year. If within said period they shall not have been reclaimed, such letters and parcels shall be disposed of as the Postmaster General may direct.”

“To avoid the need of numerous special appropriations to improve the method of accounting for receipts and disbursements on account of losses of registered and insured articles, and to permit the immediate payment of indemnity claims, both foreign and domestic, without regard to fiscal years:

“That all unexpended balances to the credit of existing appropriations for indemnity for lost registered mail, either domestic or international, irrespective of the fiscal years for which such appropriations were made, together with all moneys in the hands of officers and agents of the Post Office Department, and all moneys which shall hereafter be recovered, collected, or received from any source whatever on account of lost registered and insured mail, either foreign or domestic, shall be deposited in the Treasury of the United States to the credit of the service of the Post Office Department, to constitute a continuous, reimbursable appropriation, to be denominated “Indemnity for lost registered and insured mail.” All appropriations for the payment of indemnity for the loss of registered and insured mail, either foreign or domestic, and all moneys deposited as herein provided shall be available until expended, without regard to fiscal years, for the payment of indemnity for lost registered and insured mail, either foreign or domestic, and for the reimbursement to the owners of moneys collected in excess of the amount of indemnity or insurance provided.’

“To make uniform to the public the fee charged for registering mail:

“That the registry fee on letters containing fractional or other currency of the United States sent to the Treasurer for redemption shall be the same as that charged on other registered mail.’

“To empower the Postmaster General, who now fixes international money-order fees, to adjust the fees for domestic money orders:

“That the schedule of fees chargeable for the issuance of domestic money orders shall be fixed by the Postmaster General, and shall not be less than 5 cents, nor more than 25 cents, for the issuance of a single order.’

“To provide for the payment of invalid money orders by reissues of such money orders, instead of by the issuance of a payment warrant, as at present:

“That hereafter no domestic money order shall be payable unless presented to the post office on which it is drawn, or at which it was issued, within one year from the last day of the month of its issue, but the Postmaster General may, under appropriate regulations, on application by the remitter, payee, or indorsee, cause a new order to be issued in lieu thereof.’

“To remove the restrictions on the amount that may be accepted by the Postal Savings System from one depositor, with the proviso that interest shall not be paid on more than \$1,000:

“That the provisions of sections 6 and 7 of the postal savings act of June 25, 1910, are hereby amended so as to remove the limitation on the amount that may be accepted for deposit from any one person: *Provided*, That no interest shall be paid on any amount in excess of \$1,000 deposited by such person.’

"To permit the advancement to the presidential class of any fourth-class office, provided that postmaster's compensation for the year amounts to \$1,000, irrespective of whether it amounts to \$250 for each quarter as now required:

"That after June 30, 1913, when the total compensation of any postmaster at a post office of the fourth class for four consecutive quarters shall amount to \$1,000, exclusive of commissions on money orders issued, and the receipts of such post office for the same period shall aggregate as much as \$1,900, the Auditor for the Post Office Department shall so report to the Postmaster General, who shall, in pursuance of such report, assign such post office to its proper class, to become effective at the beginning of the next succeeding quarterly period, and fix the salary of the postmaster accordingly" (pp. 23-26).

"To authorize the reimbursement of postmasters for losses of key-deposit funds:

"That the provisions of the act of May 9, 1888, chapter 231, as amended by the act of June 11, 1896, chapter 424, are hereby amended so as to include key-deposit funds."

"To authorize the reimbursement of postmasters for certain losses of postal savings funds and postal savings stamps:

"That the provisions of the act of March 17, 1882, "Authorizing the Postmaster General to adjust certain claims of postmasters for loss by burglary, fire, or other unavoidable casualty," as amended by the acts approved May 9, 1888, and June 11, 1896, are hereby amended so as to include postal savings funds, cards, and stamps belonging to the United States that may have been lost while in the hands of a postmaster or in transit by mail to the authorized place for the deposit or transfer of such postal savings funds, cards, and stamps" (p. 27).

"To bring the selection of sites and the preparation of plans for Federal buildings to be used exclusively as post offices under the immediate control of the Post Office Department and to make this department jointly responsible with the Treasury Department for the selection of sites and the preparation of plans for buildings to be constructed for the joint use of the post offices and other Government offices:

"That hereafter all sites for public buildings to be used exclusively for post offices shall be selected by the Postmaster General: *Provided*, That whenever a public building is to be constructed for the joint use of a post office and other Government office or offices the selection of the site therefor shall be made and approved by the Secretary of the Treasury and the Postmaster General: *And provided further*, That the plans and estimates for any public building to be used wholly or in part as a post office, so far as they relate to the post-office quarters, shall be based on specifications and estimates for space, interior arrangement, and equipment to be furnished by the Postmaster General" (p. 29).

"To enable the department to furnish equipment for rented post-office quarters, thus obviating the necessity of paying excessive rental:

"That the Postmaster General may expend for the purchase, maintenance, and repair of equipment for the use of post offices of the presidential grade not to exceed 5 per cent of the annual appropriations for rent, light, and fuel for post offices of the first, second, and third class."

"To expedite the delivery of mail by city letter carriers by requiring mail receptacles to be provided by patrons:

"That after December 31, 1914, delivery of mail by city letter carriers shall be made only at such residences and places of business as provide at the door or entrance suitable receptacles for its deposit."

"To provide for a standard mail box to be manufactured for the department and sold to patrons of rural mail routes:

"That the Postmaster General shall adopt a uniform style of mail box for use on rural mail routes, and shall arrange to have such boxes manufactured and sold to patrons of rural delivery and star routes at cost, including expense of delivery. On

and after July 1, 1914, all mail boxes of patrons placed in service on rural mail routes must be provided in the manner herein set forth.'

'To obviate the necessity for establishing the fact that the Postmaster General has approved mail boxes on mail routes in the trial of persons charged with injuring or destroying such boxes:

"That section 3 of the act of March 3, 1903, chapter 1009, be amended to read as follows:

" 'Whoever shall willfully or maliciously injure, tear down, or destroy any letter box or other receptacle intended or used for the receipt or delivery of mail on any mail route, or shall break open the same, or willfully or maliciously injure, deface, or destroy any mail deposited therein, or shall willfully take or steal such mail from or out of such letter box or other receptacle, or shall willfully aid or assist in any of the aforementioned offenses, shall for every such offense be punished by a fine of not more than \$1,000 or by imprisonment for not more than three years.' "

"To transfer to the Department of Justice the work of investigating frauds committed through the mails:

"That hereafter all investigations of cases involving the use of the mails to defraud shall be made under the direction of the Attorney General.'

"To enable the Postmaster General to employ temporary service on star routes without advertisement:

"That temporary mail service rendered necessary by reason of the failure of any bidder or contractor to perform the service contracted for by him may be provided by the Postmaster General without advertisement, on such terms as he may deem reasonable, at the expense of any such failing bidder or contractor, and all laws or parts of laws inconsistent herewith are hereby repealed.'

"To enable the department to provide contract ocean mail service between the United States and ports of South America, the Philippines, Japan, China, and Australasia, 4,000 miles or more distant, and to ports on the Isthmus of Panama:

"That the Postmaster General is hereby authorized to pay for ocean mail service under the act of March 3, 1891, in vessels of the second class on routes to South America, to the Philippines, to Japan, to China, and to Australasia, 4,000 miles or more in length, outward voyage, or on routes to the Isthmus of Panama, at a rate per mile not exceeding the rate applicable to vessels of the first class, as provided in said act.'

"To determine the compensation of railroad companies for the transportation of the mails on the basis of the amount of space required in cars and of the frequency of service" (pp. 30-31).

NAVY DEPARTMENT.

By the Solicitor:

"It is suggested that it might be appropriate for the department to consider the question of endeavoring to obtain authority of the Congress to deposit amounts received by the department in satisfaction of claims of this character to the credit of the particular appropriation from which the cost of repairs to the naval property was paid, thus reimbursing the naval appropriation for expenditures made necessary solely through the fault of private parties."

For the Solicitor:

"The measured course in Puget Sound heretofore used for the standardization of vessels on the west coast and over which the vessels under construction on the Pacific coast are to be standardized is not marked by permanent beacons, as is the measured course off Rockland, Me., because the Government does not own land in the vicinity upon which such structures could be erected" (p. 5).

By the Surgeon General:

"Erection of sanitary barracks, provided with means for recreation, at navy yards, or the accommodation of the crews of ships undergoing extensive repairs" (p. 37).

"Substitution of a sanitary unit system of barracks for receiving ships" (p. 37).

"That the tours of duty of ships in Central American waters be shortened" (p. 37).

"That the station ship at Tutuila, Samoa, make periodic trips to Australia or New Zealand" (p. 37).

"That no city harbor water be used for cleaning purposes" (p. 37).

"That all staterooms on board ship be thoroughly cleaned and disinfected before the successor takes possession" (p. 38).

"Prohibit purchasing or contracting for undressed cold-storage poultry" (p. 38).

"Issue overcoats to prisoners released during the winter season in cold climates" (p. 38).

"Provide a cruising parent ship for the Pacific Torpedo Fleet" (p. 38).

"Restriction of professional services rendered to families of officers and men by members of the Medical Corps" (p. 38).

"Construction, on accepted plans, of a hospital ship for each fleet" (p. 38).

"Compulsory use of identification tags during battle practice and in action" (p. 38).

"Provide permanent stretcher bearers on board ship equivalent in number to 2 per cent of the personnel" (p. 38).

"Provide vessels, properly equipped as transports, for the conveyance of expeditionary forces" (p. 38).

By the Judge Advocate General:

"In this connection attention is invited to the remarks in my report for last year upon the need of a better law library. During the past year some additions have been made to the library of this office, but it is still comparatively small and limited. Specific recommendations for the purchase of law books have heretofore been addressed to the department" (p. 16).

For the Hydrographic Office:

"The attention of the bureau is invited to the fact that this office has to prepare during the course of a year many letters to Senators and Representatives informing them that the law forbids our supplying to them, except for official use, any Hydrographic Office charts or books. This should not be so; we should be able to supply to Senators and Representatives charts and books as requested by them" (p. 11).

By the Paymaster General:

"Attention is invited to the present very inadequate and widely separated offices occupied by this bureau, and it is strongly urged that steps be taken to secure quarters sufficiently large and well arranged to permit a coordinate grouping and concentration under one roof of the various sections into which the bureau is divided. To be installed in ample, well-located, and centralized rooms would at once result in marked improvement, due to the greater ease and efficiency with which work could be carried on."

"It is desired to invite attention to those sections of the Paymaster General's reports for 1910 and 1911 which recommend that the Congress be requested to enact legislation that will permit the establishment of a suitable system of administrative examinations. As stated in my last report—unless the provisions of the appropriation act for the legislative, executive, and judicial expenses of the Government for the current year can be construed as authorizing the establishment of the system—the Navy Department is the only department of the Government which can not, under existing law, give such an examination to the accounts of all of its disbursing officers."

By the Paymaster General:

"During the past fiscal year about 16,000,000 gallons of fuel oil, purchased at a most reasonable price, have been consumed on the Atlantic and Gulf coasts. With only one oil-carrying cargo vessel, deliveries of fuel oil have been somewhat hampered, but

not so as seriously to interfere with the movements of vessels. With two additional oil carriers, distribution to the fleet and yards will be much improved.

"The necessity of larger tankage facilities at our naval stations is apparent. It is felt sure that the cost of fuel oil would be lessened with increased yard facilities for handling, since the contractors would thus be largely relieved from present demands on their equipage for Government use" (p. 10).

"It is desired to invite attention to those sections of the Paymaster General's reports for 1910 and 1911 which recommend that the Congress be requested to enact legislation that will permit the establishment of a suitable system of administrative examinations. As stated in my last report—unless the provisions of the appropriation act for the legislative, executive, and judicial expenses of the Government for the current year can be construed as authorizing the establishment of the system—the Navy Department is the only department of the Government which can not, under existing law, give such an examination to the accounts of all of its disbursing officers" (p. 11).

"The great advantage that would undoubtedly arise from preliminary administrative audits are so obvious that the necessity of enumerating them is not felt, especially as my report for the year 1910 goes into the subject with detail. Suffice it to say, that the unqualified success which administrative examinations have proved to be in the War Department and other departments of the Government make it certain that the extension of the system to the Navy Department would yield similarly excellent results."

"As the new methods of bookkeeping for the Naval Establishment are developed along the lines as laid down by the President's Commission on Economy and Efficiency, the necessity for a rearrangement or consolidation of appropriations for the Navy is clearly shown and becomes more evident.

"The reasons for consolidation are pointed out in the Annual Report of the Secretary of the Navy for 1911 and the Annual Reports of the Paymaster General for the fiscal years 1910 and 1911. This consolidation may be made in two ways: First, by consolidating the appropriations of each bureau into one appropriation for the particular bureau; second, by consolidating all the maintenance or operating appropriations into one which would be allotted to the several bureaus by the department. In this second method such appropriations as 'Pay of the Navy,' 'Public works,' and 'Coal and transportation,' 'Provisions, Navy,' and others, owing to their special nature, would of necessity be kept separate and not included in the general appropriation. The second method has many advantages to recommend it, but the change would be of such a radical nature that it is not believed expedient to adopt it at the present time. The first method, on the contrary, has the approval of the various bureaus, and its adoption is urgently recommended.

"In connection with the consolidation of appropriations, the following is quoted from the Annual Report of the Paymaster General for the fiscal year 1911:

"A distinct advantage to the Government would be gained by the removal of the limit on payment under gross appropriations for clerical, drafting, and messenger service, the amounts to be paid for such services to be left to the discretion of the Secretary. The payment for all personal services, other than those which enter into the cost of work, from the appropriation would undoubtedly prove economical, as at present when the services of draftsmen and others are needed in excess of the number for which payment has been provided by law they can not be employed. For this reason a considerable loss inures to the Government through delays in obtaining drawings, specifications, and other necessary data."

"Not only should this limit on payment under gross appropriations be removed, but the Congress should also be requested to provide for including the pay of clerical, drafting, and messenger services at navy yards and stations in the cost of work. This is not done at the present time, and leads to criticism of the accounting system.

"To emphasize the necessity for the consolidation of appropriations, the following is quoted from the same report, as pointing out the best reasons therefor:

"The naval appropriations at the present time are very complex and many of them carry identical clauses. Their consolidation would simplify all business transactions connected with purchases, permit more accurate cost accounting, facilitate the reporting of expenditures, and result in an economical distribution of funds by administrative authority at the time the necessity for each allotment becomes evident."

"An anomalous condition not infrequently arises in the purchase of stores of a certain class because of the fact that they are produced at particular times or seasons of the year and may be obtained in better quality and at cheaper prices at these seasons.

"This applies more particularly to provisions, many varieties of which are procured more economically in the spring or early summer, at which times it is desirable to lay in the stock for the succeeding fiscal year beginning on the 1st of July. This requires that the department shall contract in the spring for great quantities of stores, and must pay for them from the appropriation for the fiscal year then current, as no other appropriation is in existence and the contractor can not be asked to wait, although it is well known when such purchases are made that no part of the provisions are intended for use, or will be used, within the fiscal year.

"The legality of this proceeding is questionable, since purchases for the need of a certain fiscal year may not be properly charged to the appropriation of another year. The practice has been to pay for these stores from the appropriation current at the time of purchase, and later to adjust the matter by transferring the debit to the appropriation of the succeeding year after the 1st of July.

"The necessity for these purchases at seasonable times is clear, and means should be provided by law which will render the procedure unquestionable.

"In order to eradicate this difficulty, it is recommended that the appropriation 'Provisions, Navy,' be provided with the double year hereafter, so that it may undoubtedly be available for expenditure throughout two full years.

"In view of the condition which recently confronted the Navy because of the lack of any appropriations for the fiscal year 1913, it would seem a wise measure to extend this principle to all annual appropriations of the Navy for the purpose that the continuation of operations may not be stopped entirely by such contingencies. This principle is already in force as regards many of the working appropriations of the Army, and its extension to the Navy would be in line with good business principles" (p. 12).

For the Marine Corps:

"The present building occupied by the depot of supplies in Philadelphia, Pa., is inadequate to the demands being made upon it and it has become necessary to rent suitable space in a building located about one-quarter of a mile from the depot, for which an annual rental of \$2,550 is paid. It is from this depot that all expeditionary forces on the Atlantic coast are fitted out, and as funds become available it is considered necessary to increase the supplies carried at this depot to the amount required to fully equip 3,000 men.

"An item of \$175,000 was included in the public works estimates of the Quartermaster's Department for 1914 for the purpose of purchasing a site and erecting an addition to the present building for the use of the depot, and it will be in the interests of economy, as well as efficiency, to secure this appropriation for the object stated" (p. 14).

"Marine Island, Cal., has always been the principal station of the Marine Corps on the Pacific coast, and it is expected that its importance will increase in the future, as it is understood to be the policy of the department that an advance base force will eventually be assembled there."

"The present buildings are old, unsanitary, and, with the exception of the barracks and officers' quarters, are of a temporary nature, and are entirely inadequate for the

command that is now necessary to be quartered at this post. At present approximately 500 men are living in tents. This method of housing men is most expensive, owing to the fact that tentage rapidly deteriorates. With a view of reducing expense under this head, until Congress provides permanent facilities, 13 small, temporary frame buildings, for the accommodation of 100 men, were erected as an experiment. While this is an improvement over the tentage, it is most unsatisfactory method of providing shelter.

"The grounds, walks, etc., at this post have been extended and otherwise improved and construction has been authorized of a central heating plant.

"The recruit depot on the Pacific coast has been established at this station, and in view of the lack of facilities and proper buildings at this post, it is strongly recommended that representation be made to Congress as to the urgent necessity of providing suitable buildings for a complete post at that place" (p. 15).

"In view of the duty assigned the Navy in connection with the frequent disorders occurring in Central American and West Indian waters; it is considered very desirable that a considerable marine force, fully equipped and properly trained for expeditionary service, be retained on the Isthmus. As soon as the canal is flooded it will be necessary to abandon the site now occupied by the Marine Corps, and during the past year a very desirable site on the Isthmian Canal Zone has been allotted for the use of the Marine Corps; and it is earnestly recommended that the necessary steps be taken to prepare the new site for occupancy and to erect the necessary buildings. In this connection it is suggested to the department that the work of construction will be considerably less expensive prior than after the canal is opened" (p. 17).

"As a result of Manila Harbor improvements, certain lots of reclaimed land in the Manila port district were set aside for the use of the Marine Corps. In view of the desirability of the site and of the fact that if the Marine Corps does not avail itself of the opportunity to acquire it, the allotment will probably be withdrawn and the land assigned to other purposes, an item of \$200,000 for the purchase of this site and the erection thereon of a headquarters building and depot of supplies has been included in the preliminary estimates of the Quartermaster's Department for the fiscal year beginning July 1, 1913" (p. 19).

INTERIOR DEPARTMENT.

By the Secretary:

"Its principal recommendation was that all of our public lands should be classified according to their respective characteristics and appropriate uses, and that they should then be administrated or disposed of in accordance with their real characteristics under the classification. This suggestion of comprehensive land classification and of administration based upon such classification met with much approval upon the part of individual Members of Congress and others, but the subject was given no serious consideration at the last session, and I earnestly renew my recommendation with respect to it" (p. 5).

"The specific recommendation was that the homestead settler should be excused from the necessity of residing upon his land during the first two years after entry, provided he substituted for residence during that period the improvement and cultivation of a substantial portion of the ground, to be followed by actual residence and progressive cultivation during the remaining three years of the established five-year homestead period" (p. 8).

"The homestead commutation law has not been repealed, and no limitation has been fixed within which such scrip as military bounty, soldiers' additional homesteads, etc., may be located and lands acquired thereunder. This should be done" (p. 9).

"As already noted, it has thus far been impossible to secure serious attention in Congress for the passage of a comprehensive leasing law for coal, oil, and the other minerals heretofore mentioned. * * * It is earnestly to be hoped that a bill of this character will be enacted at the present session of Congress" (p. 10).

"The thorough revision of our mining laws which was recommended was seriously discussed, but definite action has not been taken" (p. 12).

"Action has not been taken with regard to the recording of notices of mining locations and requiring mineral locators to come forward with their applications for patent within a specified time, nor has action been taken to abolish the law of the apex without prejudice to existing rights. These matters should receive prompt consideration, even if a comprehensive revision of our mining laws is not now undertaken" (p. 12).

"It is becoming increasingly evident that the lode-mining law needs changes in one respect at least. The law at present does not provide for the creation of any rights in supposedly mineral land, except by the issuance of patents, and in that regard Congress has provided that a patent can follow only on a legal location and has said, 'But no location of a mining claim shall be made until the discovery of the vein or lode within the limits of the claim located'" (p. 12).

"I suggest that the law should be amended so as to give a prospector for a term of years an exclusive right of possession and of prospecting within a limited area of land. In case actual discovery were made within the time given patent would issue" (p. 13).

"I have heretofore urged, as vigorously as was in my power, the immediate relief of Alaska in the following particulars:

"First. The construction by the Federal Government of a central trunk-line railroad from tidewater through the Matanuska coal fields to the Tanana or Yukon Rivers.

"Second. The passage of a liberal, but carefully guarded, leasing law for the development of its mineral resources and especially its coal lands.

"Third. The reservation of a sufficient amount of these coal lands to provide for future needs of the Navy and the mining of this coal by the Government for this purpose.

"Fourth. More liberal appropriations for aids to navigation, such as lights and buoys.

"Fifth. More liberal appropriations for the construction of roads and trails.

"Sixth. The adoption of a form of territorial government better adapted to its remote situation and peculiar local conditions" (p. 14).

"There is no more important subject now pending before Congress and the country than the adoption of a definite and comprehensive water-power policy, both with regard to streams upon the public domain and navigable streams not on the public domain" (p. 16).

"I am informed, however, that there exist areas of public lands on the headwaters of streams in the West, and particularly in the arid Southwest, which should be withdrawn from entry because if their acquisition by private interests is permitted the usual destructive effects will follow. Careless cultivation, brush fires, or overgrazing will result in the destruction of the natural cover, erosion will become effective, the destructive power of floods will be increased, the low-water flow will be decreased, stream channels will be filled with debris, reservoirs upon them will become clogged, irrigation effected by their use will be decreased, and such power values as they may have will be greatly reduced. Such lands should be withdrawn in order to protect headwaters of streams and to prevent the necessity of future governmental expenditures in the West under the authority of the Weeks' Act or some similar legislation of the kind represented by the purchases now being made of headwater lands in the Appalachian region. It is not proposed to include lands whose value for other purposes is greater than their value to the community for stream protection, and it is not anticipated that the areas thus withdrawn would be large or widely distributed" (p. 24).

"For this reason the department's draft of a bill to amend the reclamation law proposed to remove homestead entries under the reclamation act from the operation of the general homestead law in this respect, to call them by the distinctive name of "recla-

mation entries," and to allow such a postponement of the establishment of residence until two years after the entry is made. I am still of the opinion that such is the true solution of the difficulties presented" (p. 30).

"The needs of the Patent Office for larger quarters and a new building are presented in connection with its report, but the important records of the other bureaus of this department should be provided with a properly constructed, fireproof, central filing place at the earliest practicable date. A hall of records for the entire departmental service in the District of Columbia is an alternative suggestion worthy of careful consideration. So long as this need is not met in some appropriate way there is constant and real danger of irreparable loss from fire and other causes of destruction" (p. 33).

"The present rented quarters of the Geological Survey are wholly inadequate and unadapted to its needs. Scientific data, including unpublished maps and detailed stream-gauging records and other material produced at an estimated cost of nearly \$5,000,000, but of a much greater possible value to the Government, and in part irreplaceable, are in constant danger of destruction by fire, while the noisy location, poor light, dirty conditions, and congestion in the building are limitations on economy and efficiency which seriously hamper all efforts for better administration. The crowded and insanitary condition which prevails can be described without exaggeration as in large part comparable to a sweatshop. The large amount and the high class of scientific production that is expected and required of the Geological Survey, as well as the danger to invaluable public records, demand a remedying of these conditions which shall bring the survey quarters more nearly in accord with modern office requirements" (p. 41).

"The work of the Bureau of Mines needs to be enlarged to include investigations into various branches of the mining industry, with a view to lessening the waste of essential mineral resources. In view of the present great losses in coal mining, and of waste in metal mining and metallurgical industries that ranges from 10 to 50 per cent of the total production, the value of such investigations unquestionably prove beneficial to the whole country. In dealing with mineral resources, in contrast to rainfall, forests, or agricultural products, it should be understood that of mineral wealth the Nation has only one supply, which, when exhausted, it can not replace" (p. 49).

"I concur in the recommendations of the governor of Alaska that legislation be enacted prohibiting the use of herring or other food fishes for the manufacture of fertilizer or oil, after an equitable period within which present concerns may close up their business" (p. 79).

"The importance of wagon roads and trails to the development of the Territory of Alaska is similar if not actually commensurate with that of railroads. The valuable work carried on by the board of road commissioners for Alaska has illustrated this fact for several years. Productive industries and commerce to the amount of millions of dollars are dependent upon the wagon roads already constructed, and I urge that increased appropriations for this work be authorized" (p. 81).

By the governor of Hawaii:

"Legislation, if any should be enacted, imposing a literacy test upon immigrants, should except from the test Caucasian immigrants to Hawaii, with appropriate provisions to prevent Hawaii from being made a stepping-stone for the migration of illiterates to the mainland" (p. 9).

"The land laws should be amended in several respects. Settlement associations should be permitted to take homesteads under special homestead agreements as well as under right-of-purchase leases and cash freehold agreements. The special homestead agreement is the best form of agreement for the homesteading of improved and other highly valuable lands, and it is those kinds of lands that are most sought by settlement associations. The list of enumerated objects for which sales of public land may be made for other than homestead purposes is too limited and should be

extended so as to include other objects, such as hospitals, telegraph lines, etc., of a quasi public nature. The provision that upon the application of 25 persons leased lands shall be withdrawn for homesteading as soon as the then growing crops have been harvested, should be modified so at least to make it discretionary to postpone the withdrawal until the first ratoon crop of a then growing plant crop shall have been harvested, because in some cases, on account of the amount of fertilizer required, the profit is chiefly from the ratoon crop, and unless this can be secured to the lessee the land can not be leased at an adequate rental until it is desired for homestead purposes. The provision that the proceeds of sales and leases of public lands shall be available for surveying and opening homesteads should be enlarged so that such proceeds may be available also for the construction of homestead roads.

"The United States reclamation act should be extended to Hawaii. At present the best lands for homesteading are for the most part scattered in small areas, but there are several large areas that might be made available for this purpose by irrigation, and thus make possible the settlement of Americans in colonies of sufficient size to induce them to come in larger numbers.

"The creation of a park to include the largest active volcano, Kilauea, its neighboring extinct craters, and other objects of interest, and the occasionally active volcano Mauna Loa, is a matter of national importance. This has been recommended by the Territorial legislature. The desirability of this was pointed out more fully in my last report, which also contained maps of the proposed park.

"Appropriations should be made for continuing work upon the harbors of Honolulu, Hilo, and Kahului, on the islands of Oahu, Hawaii, and Maui, respectively, and beginning work on the harbor of Nawiliwili, on the island of Kauai.

"An appropriation should be made for a lighthouse depot at Honolulu.

"An appropriation should be made for filling the remainder of the Fort De Russy Military Reservation at Honolulu, in order to supplement, for public-health purposes, the filling in of other large tracts of lowlands by the Territory and private owners.

"The Federal quarantine station at Hilo should be made a first-class one in view of the increasing commerce of that port and the approaching completion of the Panama Canal" (p. 10).

For the Geological Survey:

"The record of the work of the Geological Survey during the fiscal year 1912 may fitly be preceded by a statement of the conditions under which that work has been done, not as an apology for either the quantity or quality of the results of the investigations made, but rather as an exhibit of the limitations forced upon this bureau—limitations on economy and efficiency which seriously hamper all efforts for better administration in the expenditure of public money.

"The offices of the Geological Survey have become wholly inadequate and unadapted to its needs. Since 1884, when the survey was first quartered in the Hooe Building, at 1330 F Street, the effort has been frequently made to provide for the growth of the organization by adding wings and extensions to the building, but every increase in floor space has been made at the expense of proper lighting of the older portions of the building, so that its fitness for the survey's use has been steadily impaired, and the resultant conditions constitute an actual detriment to health and a menace to life and property, as well as an obstacle to efficiency. The conditions under which the survey employees work in the Washington office are to be condemned for both humanitarian and business reasons" (p. 7).

By the Commissioner of Education:

"To enable the bureau to carry on cooperative experiments in elementary and secondary education under varying conditions and in different parts of the country, the results of these experiments to be published by the bureau for the information of the people" (p. 17).

"For additional clerks to carry on the present routine work of the office and such additional work of this kind as may become necessary because of the larger work

planned, and for a sufficient appropriation for traveling expenses to enable the commissioner and the specialists in the bureau to do their work effectively" (p. 17).

For the Board of Indian Commissioners.

"Without repeating them, we renew the recommendations in our last annual report as to the importance of practical instruction in farming for those Indians who can be induced to work their land; of the value of the work of field matrons, whose number we believe should be increased; and of the continuance of the policy of enrolling Indian children in the public schools as fast as local conditions permit. This year, however, without minimizing the vital importance of these matters, we desire to emphasize certain other subjects" (p. 6).

"We are convinced from the report of Commissioner Vaux that it would be most unwise to discontinue the work now being performed by district agents. Their withdrawal might very easily lead to a situation that would precipitate frauds vastly more serious than those at White Earth. It is the duty of the Government to exercise the utmost vigilance in protecting the property of these Indians from the rapacious land sharks who are already too common and alert in that region" (p. 7).

"In 1906 many persons, abusing an already large privilege granted by a most unwise bit of legislation, began to fraudulently purchase timberland from minor and incompetent White Earth Indians" (p. 8).

"Various circumstances, including the lack of an official roll and of a legal definition of the term 'mixed blood,' have doubtless made legal proceedings difficult; but we believe, as an object lesson to those who in other parts of the country are anxiously awaiting opportunity to do on a larger scale practically what was done at White Earth, the Department of Justice should be urged and enabled to conduct the prosecutions in the most vigorous manner possible under existing law" (p. 9).

"Relief should be furnished the Pimas at the very earliest possible moment. It is hard enough to instill habits of industry into Indians who have not been accustomed to work; it is unspeakably unfortunate to have deprived Indians like the Pimas, who for generations have had the habit of work and who can and would support themselves, of the means of self-support" (p. 11).

"We have always stood for the strict enforcement of every law that could keep liquor and Indians apart, and we believe that the growing use of peyote or 'mescal' calls for early and drastic action or legislation that will place that drug under all restrictions applicable to liquor" (p. 15).

"We have noted with interest that in House bill 46 and Senate bill 6435, Sixty-second Congress, first and second sessions, measures are proposed conferring upon the Secretary of the Interior the right to pay any Indian his or her share of tribal funds and that in House bill 19415, Sixty-second Congress, second session, there is a provision authorizing the Secretary of the Interior to prepare proper final membership rolls of any tribe of Indians, and, after segregating certain funds for administrative and other expenses, to divide the remainder, placing the pro rata shares to the credit of individual Indians. To the extent mentioned, these bills would extend the authority already possessed by the Secretary of the Interior, but we believe Congress should be asked to go further and not only direct that tribal rolls of every Indian tribe be prepared, but that on or before a given date all tribal funds, except such as it may be desirable or necessary to reserve for payment of tribal indebtedness or other obligations, should be paid or credited to the individual Indians enrolled, and that no Indian child born after that date may claim any share therein, except by inheritance" (p. 16).

For the Bureau of Mines.

"The demands being made on the bureau by both the Government and the public continue to increase more rapidly than do the facilities for meeting them. These demands now are such as might be expected of a much older bureau with much larger income. The difficulty of complying with all these demands is increased, as is also their urgency, by the fact that they relate largely to saving the lives of miners. Neither the funds, the equipment, nor the buildings at the disposal of the new bureau

for necessary investigations are sufficient to permit these investigations being conducted in the manner their importance warrants" (p. 19).

"The experiment station at Pittsburgh is housed in buildings that are inadequate and unsuitable for the work being done there. They were constructed for arsenal and warehouse purposes more than half a century ago, and the space available is only a small part of that needed for the work under way. Furthermore, even these inadequate buildings and the grounds in which they stand are occupied by the permission of the War Department, and that department has asked that the buildings be vacated by the Bureau of Mines in order that they may be used again by the War Department for its own purposes" (p. 19).

By the governor of Alaska:

"While there was probably a small increase in the number of residents who may be regarded as attached to the soil or engaged in industries of a permanent character, there was, without doubt, a considerable decrease in the population of Alaska as a whole. The gain in white population (not including mixed Russian and native people, many of whom can not read or write) between the census years 1900 and 1910 was only 5,854, or 19 per cent. The native population has probably remained nearly stationary as to number since 1910, when the total number of people in the Territory, both white, native, and mixed, was 64,356. The moderate decline in white population which has been experienced in the last two years is due in part to diminished activity in placer mining in the interior valleys, but in at least an equal measure, probably, to inadequate land laws, to the remarkable public calumnies about Alaska which, spread broadcast through the medium of the press, have kept capital without its borders, and to the failure of Congress to lend necessary means of encouragement to the development of a virgin region. One who is fully acquainted with this distressing condition of neglect readily appreciates the feeling if many of our people who, as the years pass, speak with little self-restraint on this subject.

"Some encouragement has been derived, however, from the new legislation authorizing an examination and report by a board of experts on feasible railroad routes from tidewater to the interior, and by many persons from the creation of a local legislature. The former must be regarded as of the highest importance, since cheap transportation is the prime factor in early territorial development; but the creation of a local legislative body can not be expected to solve the main problems of Alaska, since these problems can be dealt with by Congress alone. Even some of the minor matters of needed legislation must still be presented to Congress, for the reason that the powers of the new Alaska Legislature are narrowly curtailed by the creative act of August 24, 1912.

"The decrease in population, accompanied by a falling off in freight shipments and loss of business prosperity, has been witnessed chiefly in the interior of the Territory. The southeastern region as a whole is much more prosperous than ever before, because of the expansion of the fishing industry and the stable development of gold quartz mining operations in the Juneau district" (p. 5).

By the Acting Superintendent of the Yellowstone National Park:

"That it be decided for a definite period of time by the department maintaining the military force and that controlling the national park if the park shall continue to be policed by United States troops or if they shall in the near future be replaced by a civilian organization. A fixed policy in this regard is essential to a stable and progressive administration" (p. 15).

By the Commissioner of Patents.

"In the International Convention for the Protection of Industrial Property, signed at Washington, June 2, 1911, which under the terms of the convention is to become effective April 1, 1913, by the countries which have ratified the same, it having been ratified by the United States, there was contained the following provision:

"ARTICLE 7 $\frac{1}{2}$. The contracting countries agree to admit for filing and to protect marks belonging to associations, the existence of which is not contrary to the law of

the country of origin, even if these associations do not possess an industrial or commercial establishment.

"Each country shall be the judge of the special conditions under which an association may be admitted to have the marks protected."

"Pursuant to this provision of the convention the President, on January 13, 1912, directed that a measure be prepared for transmission to Congress which would be adapted to fulfill the terms of this article of the convention of Washington. This was done and sent forward to the President through your office. On February 2, 1912, the President in a message to Congress directed the attention of Congress to the necessity for this legislation, and it is believed that a copy of that proposed bill prepared by me was transmitted with that message to Congress by the President.

"The bill as prepared provided that the act approved February 20, 1905, as amended be further amended by the addition to section 1 thereof the following paragraph:

"Where any association or any union of workmen undertakes the examination of any goods in respect of origin, material, mode of manufacture, quality, accuracy, or other characteristic and service and certifies the result of such examination by a mark used upon or in connection with such goods in commerce with foreign nations or among the several States of the United States or with Indian tribes, such association or union of workmen may register the mark as a trade-mark in respect to such goods upon compliance with the provisions of the act of February 20, 1905, as amended, whether or not such association or union of workmen be a trading association or trader or possessed of a good will in connection with such examination and certifying. When so registered such mark shall be deemed in all respects to be a registered trade-mark, and such association or union of workmen the proprietor thereof: *Provided, however, Such trade-mark shall not be transferable or assignable.*"

"So far as I am aware this bill has never been introduced in Congress, although the necessity for the same is apparent. Laws for the enforcement of collective marks are in force in European countries, and the draft of the bill which was submitted to the President conforms substantially in terms to the provisions of law upon this subject found in the British trade-mark act of 1905" (p. 10).

"The mention of the physical needs of the Patent Office leads me again to the subject of new quarters. I have frequently called attention to the necessity for relief along these lines. As far back as April, 1909, the late Senator Daniel, of Virginia, introduced a bill which contemplated the condemnation and purchase of sufficient ground opposite the Capitol Grounds and immediately north of the Library of Congress upon which to erect a building suitable to house the working force of the Patent Office and in which might be preserved for all time the priceless archives which form a record of American invention" (p. 14).

For the Government Hospital for the Insane.

"The needs for the hospital may be summarized under four heads:

"Defects in the laws governing the conduct of the institution and the commitment of patients.

"The advisability of continuing in the hospital patients committed from the District of Columbia and from the Army and Navy from distant points.

"The policy to be adopted relating to the growth of the institution and the matter of additional lands, buildings, equipment, etc.

"The present conduct of the institution, including recommendations for improvement of the service and the advancement of the interests of the inmates" (p. 26).

By the medical director of the Hot Springs Reservation:

"At that time special emphasis was laid upon the inadequacy of the revenues of the city, upon the objectionable sources from which they have heretofore in large part been derived, and upon conditions more or less dependent thereon, detrimental to the interests of visitors, to the good repute of the community, and destructive of the confidence of physicians in the advisability of sending patients to Hot Springs" (p. 5).

"Attention is again respectfully invited to the necessity for a new bathhouse for the indigent. Each year this need becomes more urgent" (p. 11).

By Acting Superintendent of the Yosemite National Park:

"The following recommendations are submitted: (1) That the patented lands in the park be purchased by the Government, or exchanged for public lands outside the park; (2) that comfortable hotel accommodations be provided; (3) that a law be enacted for the government of the park similar to that provided for Yellowstone Park" (p. 14).

By the Superintendent of the Hot Springs Reservation:

"I recommend, as soon as it is deemed practicable, that a road leading from North Mountain to Park Avenue be constructed. I have had a preliminary line run and estimate that it will cost approximately \$5,000" (p. 2).

By the acting superintendent of the Glacier National Park:

"I concur most emphatically in the recommendation of my predecessor that Congress comply with the request of the State of Montana contained in the act of the State legislature ceding jurisdiction and formally notify the governor of Montana that its tender is accepted. Too much emphasis can not be laid on this matter, and I sincerely hope that during the next session of Congress the Pray bill, or one similar thereto, will be enacted into law. On account of the failure of the last Congress to pass the Pray bill many citizens of the State take the position that the Federal Government exercises no control over the park lands and have openly declared their intentions of hunting in the park during the open season in Montana, and considerable difficulty is looked for this fall in protecting the game. Until this matter is disposed of the superintendent will be seriously hampered in his administration of the park, and at the risk of repetition I would urgently recommend that the department bend all efforts to secure the passage of a bill accepting jurisdiction" (p. 13).

"I concur in the recommendations of my predecessor in the following items:

"Construction of a road around Lake McDonald; construction of an adequate bridge of generous proportions and artistic design across the Middle Fork of the Flathead River from Belton Station to the southern end of the macadam road; a larger and more complete equipment of pack and saddle animals and an increase in the number of rangers" (p. 13).

By the superintendent of the Mount Rainier National Park:

"The Government road now completed into Paradise Valley should be widened and improved before new roads are constructed, in order to make it safe for the combined traffic of stages and automobiles. The road should also be extended as surveyed and partially constructed 1 mile above its present terminus in Paradise Valley. A survey should be made for a complete system of roads in the park, with the object of extending the present road around the east and north sides of the mountain" (p. 11).

By the superintendent of the Mesa Verde National Park:

"I recommend that Federal control over the 5-mile limit or strip surrounding the park be relinquished, as this territory contains no ruins of any importance, and it is very difficult to police this territory with the limited force at hand.

"A wagon road should be built down Navajo Canyon to the mouth of Spruce Canyon, to the building site, a distance of 9 miles. This road will be easy to build most of the way, as the grade does not exceed 5 per cent. A concession should be granted for a hotel at the site of the park headquarters. When the road is completed the present camp will be inadequate to care for the traveling public.

"A telephone line should be built from Mancos to this proposed headquarters, a distance of 16½ miles from the main line running from Mancos to Cortez. This work has been estimated at \$125 a mile.

"I can not too urgently recommend the building of a headquarters for the park on the site proposed and the removal of the office from Mancos at an early date" (p. 8).

DEPARTMENT OF AGRICULTURE.

By the Forester:

"Need for settlers in the national forests.—The Forest Service has always recognized the importance of agricultural development of all lands within the national forests which will make the largest returns to general prosperity under cultivation. It has also desired and steadfastly sought that such lands be given to home seekers as free-holds on condition only of bona fide homesteading. It was for this reason that the forest homestead act of June 11, 1906, was introduced at the request of the Forest Service and its passage strongly advocated" (p. 23).

"As a result of the fire disaster of 1910, Congress appropriated \$1,000,000 as an emergency fund to meet a possible similar situation the next year. The seasons of 1911 and 1912 were so favorable from the standpoint of rainfall that very little of this appropriation was used. Nevertheless, there may be almost any year a repetition of the 1910 drought, when it would be necessary to spend a very large amount of money to meet the emergency. Such an emergency fund would be a great safeguard in the protection of the forests. Without it the Secretary of Agriculture would either have to create a deficiency or fail to protect the forests" (p. 40).

By the Chief of the Bureau of Plant Industry:

"In the estimates submitted last year there was an item of \$50,000 for an extension of the farm-management work, especially throughout the Northern States. This amount was recommended by the Committee on Agriculture of the House, and was increased by Congress so as to make a total of \$300,000 available for this work during the fiscal year 1913. Although funds were not available until nearly the middle of August, 1912, the organization of the work was rapidly effected, so that it is now under way in 29 States, including all the Northeastern and Central States, and several of the Northwestern and Western States, among them being Washington, Oregon, Wyoming, the Dakotas, Nebraska, and Kansas. The methods of cooperation with agricultural colleges, experiment stations, and other organized agricultural forces within the State are set forth in another part of this report. The work has everywhere been cordially received, and the funds contributed by the States and private forces within the States have equalled those of the department. In nearly all the field work and demonstrations are conducted on a half-and-half basis, the Government paying half of the expenses, and the State, county, or other organization paying the other half. The demands for the work have been so great, and the opportunity for aiding the farmer through it are so numerous, that an estimate of \$150,000 increase has been submitted. It is certain that this amount will be readily met by the States where the work is in most demand" (p. 10).

By the Chief of the Weather Bureau:

"The Chief of the Weather Bureau visited England and took part, from June 4 to July 6, 1912, in the International Radiotelgraphic Conference. As a result of his intercessions, which were indorsed by all of the delegates of the United States, the conference agreed to an international regulation which shall give weather observations the right of way over all messages except distress calls. This is an important regulation, and will make it possible in time to organize complete ocean weather services. With the cooperation of the various maritime nations, it is proposed to inaugurate in the near future a weather service for the North Atlantic Ocean" (p. 11).

DEPARTMENT OF COMMERCE AND LABOR.

By the Secretary:

"A law has been enacted to carry into effect the seal treaty. This law is, in every respect but one, framed upon the recommendations of the department. It is regretted that in one feature the statute departs from these recommendations. During the negotiations this Government insisted upon the position which it had consistently taken for about 25 years, that the depletion of the seal herds was to be attributed solely to pelagic sealing and not in any measure to land killing. The provision in the law for a five-year closed season is, therefore, a substantial repudiation of the earlier posi-

tion. Between the date of the making of the treaty and its confirmation, and the date of the law, the Government had no experience upon which a reversal of its position could be consistently predicated. Furthermore, observations on the Pribilof Islands during the last season (after pelagic sealing had been suppressed) confirmed the position which this Government took in the convention. An actual count shows that the number of breeding seals have been almost doubled. In view of this fact, it is hoped that the statute may be amended in this one respect, so that every cause for the dissatisfaction expressed by two of the countries which participated in the convention may be removed, and that negotiations for further treaties looking toward the preservation of seal life may not be discouraged" (p. 11).

"The subject of life-saving equipment and crews on vessels: The general subject of equipment is covered by the new rules issued by the Steamboat-Inspection Service. The same subject has been investigated by a Senate committee which is now engaged in formulating legislation based upon its report. The subject of crews, in my opinion, needs attention, as I have pointed out in former reports. But with respect to crews on foreign ships it should be borne in mind that this country has treaties with foreign countries which may be affected by such legislation and which, in some instances at least, embrace other subjects, interference with which may prove embarrassing" (p. 13).

"The transportation of dangerous articles on vessels, more especially automobiles on ferry boats, should be more carefully guarded than is possible under existing law" (p. 13).

"The sale of publications issued by the department. The law authorizes the sale of certain publications only. If this provision were extended, publications could be issued in very much larger numbers, demands for them could be readily complied with at comparatively low prices, and the entire operation would be made in some measure self-sustaining" (p. 13).

"Similarly, the Bureau of Foreign and Domestic Commerce should have authority to increase its trade reports. The present limit is 20,000, and that has been reached" (p. 13).

"The authorities of several States insist that their eleemosynary institutions have too large a percentage of alien inmates. Although it seems that the larger contribution of these alien inmates was made by immigrants of earlier years, the complaint appears to be well founded even now. Investigation shows that the chief difficulty lies with the system of primary inspection. Admissions upon appeal constitute a relatively small proportion of these inmates. A certain proportion of such mistakes is unavoidable, but it is believed that substantial protection can be secured by strengthening the primary inspection force, especially the medical staff" (p. 15).

"The immigration law is silent with respect to the families of aliens who are domiciled here but who have not yet filed a declaration of intention to become citizens" (p. 16).

"The immigration law is also silent with respect to the foreign-born children of naturalized citizens" (p. 10).

"Much delay and confusion in the purchase of supplies have been occasioned during the past few months by the more strict enforcement of the law relating to such purchase (sec. 4 of the act of June 17, 1910) under recent decisions of the accounting officers. No criticism of these decisions is intended, but the sudden change from a rather loose to a strict construction of the law resulted in an appreciable increase in the details attendant upon the purchase and distribution of supplies. It is quite apparent that the law referred to ought to be amended. While it is undoubtedly true that the General Supply Committee established by this law has justified its creation, it may be suggested that the jurisdiction of this committee now includes purchases that were not contemplated" (p. 19).

"The recommendation made in previous annual reports that certain classes of public documents be limited in their distribution to libraries and to persons who are

willing to pay a nominal sum for them is again renewed, as it is my strong belief that in that way principally can waste in the public printing be avoided. I do not believe that even as much as the actual cost of production should be charged for these publications, but the price should be sufficient to prevent thoughtless and often repeated requests for publications which in many cases have no special interest or value to the parties making the requests" (p. 44).

"The efficiency of the work of the Bureau of Corporations, however, could be greatly increased by providing for the automatic submission by corporations engaged in interstate trade of certain fundamental data, such as facts as to capitalization, property, business, investment, profits, officers, directors, and controlling interests" (p. 66).

"It has been suggested that a trade commission, if formed, should be authorized to act in an advisory capacity to the Federal courts, at their request, in connection with the formulation of plans for the reorganization of corporations found to be in violation of the Sherman law. It would seem that the bureau as at present organized could render valuable service in this respect, although its assistants might with propriety be specifically authorized by statutes" (p. 67).

By the Director of the Census.

"The suggestion has often been made that the Census Bureau should compile and publish detailed information, when desired, at the expense of the local governments or individuals desiring it. The bureau already has authority of law for doing so.

* * * As a matter of fact, however, since the expiration of the Thirteenth Census period it has become impracticable for the bureau to perform any extensive work of this character at the expense of others, even under the provisions of this section, for the reason that the number of clerks who can be employed by the bureau is fixed by law. * * * It appears, therefore, desirable that an amendment should be made to this section of the Thirteenth Census act which would permit the Bureau of the Census to employ additional clerks, provided the amount of salaries paid to such clerks, together with other expenses, should not exceed the amount received from outside sources for work performed" (pp. 16 and 17).

"The present director is of the opinion that the method of collecting the statistics of the census of agriculture in 1915 should be radically different from that employed in connection with the last decennial census. Should such marked changes be made, it would seem desirable that they should be expressly authorized in advance by legislation of Congress. It is questionable also whether the date fixed for the agricultural census of 1915 (October 1) would be as satisfactory as one later in the year. The scope of the census as authorized in the section above quoted is comparatively narrow, and additional information of great value could be secured with little more expense. If further legislation is to be passed, it is desirable that it should be introduced during the first regular session of the next Congress, beginning in December, 1913, although it would scarcely be essential that it should be finally passed before the short session of 1914-15." (p. 20.)

"The need for more competent enumerators is obvious. There seems to be little hope of securing any great improvement in the character of enumerators by mere minor modifications of the present method of selecting them. The difficulties in the present method are fundamental and not a mere matter of detail. After careful consideration the Census Bureau has reached the conclusion that much better results can be obtained by utilizing the services of the mail carriers to do the larger part of the census enumeration than by any other feasible plan. The Postmaster General has also given consideration to this plan and believes that it would be entirely feasible, at least in the case of the rural districts, and that it would not materially interfere with the regular and prompt distribution of the mails. There would be somewhat greater difficulties involved in utilizing the city mail carriers. It is probable, however, that they also could be advantageously employed. * * * Meantime, if the plan of using the rural mail carriers is adopted at the special agricultural census of

1915, much valuable experience will be secured which will be applicable to the solution of the problem of the proper taking of the decennial census" (p. 23).

"Experienced employees of the Census Bureau should be distributed over the country to aid in instructing the enumerators and directing their work. It will doubtless also be desirable to continue the employment of a certain number of locally chosen officials, whether designated as supervisors of the census or by some other name, who are familiar with local conditions, but these should work in cooperation with the trained employees of the Census Bureau" (p. 26).

INTERSTATE COMMERCE COMMISSION.

For the Interstate Commerce Commission:

"In previous reports the commission has called the attention of Congress to the desirability of legislation upon various subjects; among others a physical valuation of railroads, a uniform classification, a more explicit definition of the authority of this commission over telegraph and telephone lines, and control over railway capitalization. We here renew our previous recommendations without taking time to restate the reasons already given.

"The commission has also found in the course of its work several situations in which it was unable to administer such relief as justice to all parties called for, owing to its limited powers. These defects, however, are not vital to the execution of the act, and while they probably must at some future time be dealt with by Congress, it has seemed best to await the result of further experience before proposing any definite amendments on this account.

"The increase in casualties to railroad employees during the past year, and the numerous fatal accidents to passengers which have occurred in recent months, provoke the inquiry whether additional legislation may not be directed toward safety of railway operation. The commission is giving this matter careful attention, but is not prepared at this time to make a definite recommendation" (p. 70).

CIVIL SERVICE COMMISSION.

For the Civil Service Commission:

"In view of the great development of means of instantaneous communication since the original provision for the Official Register and the ease with which any desired information might be obtained from the commission, it would perhaps not be necessary to continue the publication of the register; or, if published, its contents might be limited to a list of the higher offices and employees of the service, with a tabulation of positions by class and departments, instead of the enumeration of the names of hundreds of thousands of employees as heretofore" (p. 33).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO UNCLASSIFIED CIVIL SERVICE.

TREASURY DEPARTMENT.

By the Secretary:

"In repeated communications to Congress or committees, I have urged the inclusion within the classified service of all collectors of customs, surveyors of customs, naval officers, appraisers of merchandise, assistant appraisers of merchandise, collectors of internal revenue, and all like officials of the department whose appointments require confirmation by the Senate. These recommendations of the Treasury Department are included in the larger proposal—covering all the departments—made by President Taft, and are a part of a progressive and enlightened policy of his administration" (p. 17).

By the Commissioner of Internal Revenue:

"It appears that the attention of Congress should again be called to the present anomalous situation of deputy collectors with regard to the civil-service laws. Deputy collectors are appointed and commissioned by the various collectors of the various

districts, and their commissions expire with the expiration of the commission of the collector by whom appointed. It would further appear that a collector has the right to summarily dismiss at any time any deputy on account of race, religion, or politics of the deputy. As to the selection of the successor of such deputy the collector is controlled by the ordinary civil-service requirements. Deputy collectors, therefore, are subject to all of the restrictions and limitations imposed by civil-service laws and regulations and are afforded but little protection thereunder. It appears but reasonable and just that if these officers are to be subjected to the disadvantages of the civil-service laws Congress should certainly grant to them the permanency of position as is assured to other civil-service employees" (p. 28).

CIVIL SERVICE COMMISSION.

For the Civil Service Commission.

"The same reasons which require tests of merit for entrance to competitive positions apply even more strongly to such of the higher positions as have nothing to do with the policies of the administration. These positions are chiefly those of first, second, and third class postmasters, collectors, and other chief officers of customs and internal revenue, district attorneys, marshals, and registers and receivers and surveyors general and heads of bureaus in the departmental service" (p. 30).

"The commission repeats its recommendation for the classification of the employees of the District of Columbia in order that they may be placed upon the same stable footing as employees of the General Government and of other large cities" (p. 32).

"The commission, with its facilities for examinations, can fully meet the needs of the Library of Congress and probably obtain a better class of employees than can be obtained under any system not so well organized. Classification of the employees, which would render them eligible for transfer, would undoubtedly be of benefit to the departments. If such classification is not now permissible, it is recommended that appropriate legislation be enacted to accomplish this result" (p. 32).

"A sound, vigorous civil-service system has from the beginning been deemed a fundamental need in the successful administration of our insular possessions. Time has certainly not lessened the need. The head of the civil service in Porto Rico should be appointed by the President, so as not to be dependent for his position upon local influences. The rules of the civil service should be made by him, subject to the approval of the President. * * * In the Philippines and in Porto Rico experience has shown the need of freedom from local interference and obstruction, and remedial legislation along the lines set forth above is desirable" (pp. 35-36).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE PRESENT CLASSIFICATION OF THE CIVIL SERVICE.

NAVY DEPARTMENT.

By the Judge Advocate General:

Naval attachés, to fix rank of. (Gives naval attachés temporary rank of captain or commander. S. 2316, passed Senate May 29, 1911; pending before House Committee on Naval Affairs)" (p. 14).

DEPARTMENT OF COMMERCE AND LABOR.

By the Secretary:

"In the periodical investigations into the efficiency of the personnel an attempt has been made to obtain absolutely reliable ratings for every employee, based (1) on his worth in the particular position and (2) on his value as compared with others in the same class and grade. In promotions that have been approved these ratings have been the governing factors unless subsequent reports have so altered the situation as to show that such action would be inconsistent with the general scheme. This plan, which is practically that enacted into law in the last legislative, executive, and judicial appropriation act, has been in operation throughout my incumbency of office.

But just as there are defects in other features of administration, there are weaknesses in the system at present employed, and to overcome these there should be, first of all, a reclassification of the entire service, so that the designation of the grade and class held by a particular employee will indicate the importance and the quality of the work in which he is engaged as well as the compensation that should be regarded as commensurate therewith" (p. 34).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO EXAMINATION OF APPLICANTS.

WAR DEPARTMENT.

By the Chief of Coast Artillery:

"As to the necessity for this examination of field officers of Coast Artillery, it may be stated that while the duties of field officers do not, as a rule, demand that direct personal application of detail technical knowledge that is necessary in the junior grades, they do require such a knowledge of technical matters as to enable them to supervise properly the work of juniors, and moreover they call for a high class of physical activity and special information. It is believed that the examination of field officers of Coast Artillery for promotion would do much to stimulate to even greater activity the Coast Artillery commissioned personnel throughout its later years of service on the active list and would thereby advance the general efficiency of the corps" (p. 13).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE MAKING OF APPOINTMENTS.

TREASURY DEPARTMENT.

By the Secretary:

"In former reports I have commented upon the importance of the separation of the service, and especially the classified part of it, from practical politics; and I have become more and more impressed as my experience has increased that no association, however limited, between political organizations and the civil service of the Government ought to be allowed. And with another party soon coming into power, it seems more than ever well to repeat that it is impossible to maintain full efficiency or full character in the customs service, or in any other service, unless it is rigidly separated from the influence of political organizations, no matter to what party they belong" (pp. 7-8).

"I also wish to call attention to the provision in the sundry civil bill of 1913, as follows:

"No additional appointments as cadets or cadet engineers shall be made in the Revenue-Cutter Service unless hereafter authorized by Congress."

"At the present time there are 10 vacancies in the commissioned personnel. The total number of officers authorized by law is 242, and in such a small number the existence of 10 vacancies which can not be filled under the law, with every prospect of additional vacancies from death and resignation, is a serious condition; and if the inhibition of further appointments of cadets continues the efficiency of the service must of necessity suffer because of an insufficient number of officers to perform the duties required. It is recommended that the above provision in the sundry civil bill be repealed" (p. 14).

WAR DEPARTMENT.

By the Chief of Staff:

"The officers and men of this corps serving with troops have maintained the traditions of the corps for efficiency. The number of Engineer troops is inadequate to meet properly the needs of the service. It is believed that they should be increased and that ample provision should be made to supply the proper pontoon and other trains.

"Steps have been taken to secure gradually from civil life through examination the officers necessary to make up the greater portion of the 60 additional officers author-

ized by Congress last year. The examination proposed by the Chief of Engineers and approved by the Secretary of War for candidates for appointment in the Corps of Engineers from civil life is most searching, and it is believed that the class of men secured will be fully up to the standards of the corps. The law wisely makes provision for the probational appointment of the officers from civil life for one year in order that their fitness for permanent service in the corps may be determined. It is earnestly recommended that a similar provision be made applicable to appointments in the mobile Army from civil life. The Medical Department under existing law has an opportunity to become thoroughly familiar with the qualifications of young men entering it, but no such provision has been made for the mobile Army; the successful candidates are commissioned therein immediately after examination" (p. 25).

"Even when the additional officers incident to this increase have been secured, as well as those given by the bill for the readjustment of rank, the demands for detached service will still far exceed the number of officers available without the detail of such a number of officers from duty with troops as will seriously embarrass the proper training of the Army" (p. 39).

POST OFFICE DEPARTMENT.

By the Postmaster General:

"Legislation to appoint post-office clerks and city letter carriers at an initial salary of \$800 per annum, as follows:

"That after June 30, 1913, clerks and city letter carriers in first and second class post offices shall be appointed at the initial salary of \$800" (p. 27).

NAVY DEPARTMENT.

By the Judge Advocate General:

"Fleet staff officers, new mode of appointing, etc. (S. 3640, passed Senate Jan. 8, 1912; no action in House)" (p. 14).

By the Marine Corps:

"In this connection it is desired to renew the recommendation that hereafter, so far as practicable, officers of the Marine Corps be appointed from graduates of the United States Naval Academy, and that the necessary steps be taken to amend the present law so that graduates may be appointed to the Marine Corps upon graduation.

"It is further recommended that in case of civilian appointments the age limit be changed so that appointments will be limited to those not less than 19 years nor more than 23 years of age; that all appointments be on probation for a period of 2 years; and that no ex-midshipman who has been dropped or dismissed from the Naval Academy shall be commissioned in the Marine Corps prior to the graduation of the class to which he belonged" (p. 13).

DEPARTMENT OF COMMERCE AND LABOR.

By the Secretary:

"Temporary appointments are not favored by the civil-service rules, and in this department are permitted only in cases where it is impracticable to make permanent appointments. The new system of certification of eligibles, known as the district system, has, however, caused an appreciable increase in the number of temporary appointments in the field service of the department, as the district secretaries are frequently unable to certify eligibles for permanent appointment even after the lapse of considerable time" (p. 34).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO DISCIPLINE OF EMPLOYEES.

WAR DEPARTMENT.

By the Chief of Staff:

"Certainly the present system of handling the deserter is far-reaching in its demoralizing and destructive effect upon all who come under its influence, and no effort should be spared to supplant it by a system which gives to the youthful and ignorant

offenders a chance to reform and become useful soldiers and citizens. The present system denies them this opportunity" (p. 41).

By the Secretary:

"The enactment of legislation was recommended, both by the Secretaries of War and the Navy, in their last annual reports, for the establishment of a detention barrack system in this country for military and naval offenders, on lines substantially like those of Great Britain, which have been so conspicuously successful in maintaining discipline in the British Army and Navy, in repressing the repetition of military offenses, and under which many persons convicted of purely military offenses have been returned to the colors on their release and have served their country honorably thereafter, instead of being converted into hardened and degraded characters and made outcasts" (p. 24).

INTERIOR DEPARTMENT.

For the Board of Indian Commissioners:

"Moreover, it is only a just recognition of and incentive to the great body of honest and faithful workers that every official who knowingly betrays the trust imposed in him be promptly and publicly dismissed from the Indian Service and, if his actions furnish sufficient grounds, be legally prosecuted by the Government for his offenses" (p. 17).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO PROMOTING INDIVIDUAL EFFICIENCY.

WAR DEPARTMENT.

By the Chief of Coast Artillery:

"In order that the greatest return may be had from the money appropriated by Congress for exceptional efficiency in Coast Artillery target practice it is recommended that the qualifications for gunners be based on the ability of the companies to which they belong to hit the target and to plant and operate submarine mines, rather than on the passing of examinations by the men individually" (p. 8).

"It is recommended that one or two officers be kept assigned to advanced university work for periods of one year at the Massachusetts Institute of Technology and other technical schools of the highest standard" (p. 15).

By the Chief of Staff:

"It is strongly recommended that field officers of Cavalry and Infantry be sent to this school for at least one month of each term so that these officers who in time of war will probably be given command of independent fighting units, may know the capabilities of properly handled Field Artillery, and thus will be able to demand of it the support it is capable of giving and yet not expect of it the impossible. It is believed that the School of Fire will, in a few more years, have taught the Field Artillery how to shoot" (p. 27).

"Measures, which it is trusted will be enacted into law, have been presented to Congress providing for a certain amount of Government support of rifle shooting in the Government schools" (p. 47).

NAVY DEPARTMENT.

By the Surgeon General:

"Require all persons on board ship to participate in the physical drills once daily" (p. 38).

"Officers to take exercise in the open air amounting to five hours a week and to select their own mode of taking such exercise, certifying to its completion at regular intervals" (p. 38).

"Raise the physical standard for firemen and coal passers and make no transfers to these ratings from other ratings unless this standard is complied with" (p. 38).

"That those exposed to the damaging effects of the gun blasts and ear injuries incident to aviation be required to wear ear protectors" (p. 38).

"That the present system of drills be modified to provide longer relaxation periods" (p. 38).

"Assignment of medical officers of the fleet to brief periods of duty on the hospital ship" (p. 38).

For the Bureau of Navigation:

"Attention is invited to the need for amusement and recreation facilities for enlisted men at navy yards and stations. At any of our large home yards there are not infrequently 2,000 men, or possibly many more. No diversion or form of indoor amusement is offered them except those that can be drawn from the city with its temptations. If reading rooms and wholesome amusements in a suitable building, under proper supervision and regulations, were established, comfort and contentment would be much increased and many forms of temptation would be avoided. The result would benefit the service" (p. 17).

By the Judge Advocate General:

"Naval Militia, to promote efficiency of (H. R. 2588, reported in House May 16, 1912; S. 4584, reported in Senate May 21, 1912)" (p. 14).

For the Marine Corps:

"During the past year the officers under instruction were required to live in tents and were subject to a great deal of discomfort and carried on their work under very trying circumstances, particularly during the severe weather of the winter months. In view of the most beneficial results derived from requiring all officers appointed to the Marine Corps to take the course of instruction laid down, it is earnestly recommended to the department that the necessary steps be taken to provide at the navy yard, Norfolk, Va., in connection with the marine barracks, a suitable building, capable of accommodating, at its full capacity, a class of 30 officers, together with the necessary class and lecture rooms" (p. 13).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE MAKING OF PROMOTIONS.

WAR DEPARTMENT.

By the Chief of Staff:

"Some means must be provided for the elimination of unfit officers if the highest degree of efficiency is to be attained.

"The full efficiency of an organization of men can not be secured without a system by which the merits of the individuals shall have some effect upon their advancement. The absence of such a system not only causes the loss of the service of selected persons in the higher and more responsible places, but it means failure to utilize the healthful stimulus to effort which is inspired by the hope of honorable preferment. The Army has long suffered from this lack. Up to the grade of colonel promotion therein is entirely by seniority in each branch, and there is no way under the law by which an officer, no matter what his merit, can be advanced a single number, except by making him a general officer. Even temporary service in higher grades can be had in three cases only, viz, by detail in the Ordnance Department and by detail of first lieutenants to serve as captains in the General Staff and in the Judge Advocate General's Department" (p. 18).

"Any plan adopted should have a feature for effecting the elimination of those who, after ample opportunity for demonstrating their character, have been found least efficient under a system which shall not impose too great hardships upon individuals and shall not involve a considerable charge for their maintenance upon a retired list.

"I believe that the essential principles of selection and elimination would be properly secured by a bill embodying the following features:

"First. A proportion of all promotions should be by selection from the grade below.

"Second. The selections should be made by boards of officers of the branch of the service in which the vacancy to be filled exists, all members of which should be senior to the eligible grade.

"Third. All officers should be promoted to the various grades below that of brigadier general after certain total periods of service as officers, to be fixed for each grade.

"Fourth. Surplus of officers in any grade over the statutory number authorized, produced by the process just mentioned, should be relieved by the selection of officers therefrom for retirement.

"Fifth. Selections for retirement should be made by boards of officers of the same branch of the service, all senior to the grades to be passed upon.

"Sixth. The pay of officers retired in this manner should be a percentage of their active pay depending upon their length of service" (p. 19).

By the Chief of Coast Artillery:

"These classes (electrical, mechanical, and artillery specialists) are equally important, and similar grades in each class should be given equal pay and allowances; the opportunity for advancement should be equal in all three classes, and a promotion to any grade in any class should be limited to those holding the next lower grade in that class" (p. 8).

"It is believed that no one thing has done more to raise the standard and increase the efficiency of officers of the Army than the requirement that they shall pass successfully an examination before being promoted. Not only has a standard of proficiency been established, but officers in preparing for their examination have been led beyond the bare effort required for the examination into habits of study that have influenced beneficially their subsequent professional careers. At the time the law went into effect in 1890 it was deemed expedient to limit examinations to lieutenants and captains, and this is still in force. Whatever may have been the reason for this limitation at that time, it is believed that there is no longer any sufficient reason why it should not be extended to include field officers; it is believed that the good of the service would be better served if majors and lieutenant colonels were examined physically and mentally before promotion, and if only those who were found qualified should receive promotion" (p. 13).

NAVY DEPARTMENT.

By the Paymaster General:

"The bureau desires to note a hardship which is suffered by clerks who are assigned to duty on stations outside the continental limits of this country. At present a most unjust discrimination operates against them in that, after performing the required two years' service abroad and returning to the United States, they do not find permanent billets awaiting them immediately upon arrival. On the contrary, the only opening offered them under existing conditions is the placing of their names on the eligible list. This, however, in nearly every instance, causes them to go from three to six months before succeeding to new positions, during which period they receive, of course, no pay. Nor is this the only disadvantage they suffer. When they do succeed to new and permanent positions, after enforced waiting, it is usually at a rate of pay considerably less than that which they received either while abroad or in the billets they filled previous to leaving this country. The injustice of this is glaringly apparent. Foreign service, if any difference in status at all is to result, ought to count to their benefit rather than to work to their undoing," (p. 14).

By the Paymaster General:

"The bureau desires again urgently to recommend the enacting of a law giving to assistant paymasters the privilege of promotion to the next higher grade three years after date of the first commission. The officers of the Pay Corps are now the only seagoing officers to whom this privilege is denied, and the single and exceptional handicap thus imposed works doubly to the disadvantage of the corps, since promotion is at present so slow from both the junior grades that it acts as a positive deterrent to many young men of fine ability who are desirous of entering this branch of the service. The discrimination that now exists should be corrected by legislation similar to that which gives this just and equitable promotion to officers of the line and Medical Corps."

DEPARTMENT OF COMMERCE AND LABOR.

By the Secretary:

"Perhaps the chief defect in the present practice is to be found in the system of promotion. This defect is not inherent, but it must be admitted that employees lack complete confidence in the results; and of course no system can be said to be entirely satisfactory that does not command confidence. Many remedies may be suggested. Efficiency ratings have been tried in this department with a fair degree of success, and are now required by law to be established by the Civil Service Commission. But no system can eliminate the personal equation altogether. The difficulties in the way of the establishment of a system of promotion in each instance of the person who is the most efficient in the grade and at the same time command the confidence of the persons to whom it applies, has led to the suggestion that we should confine ourselves to weeding out the inefficient at the end of the probationary period and thereafter promote, within certain well-defined limits, as do some large business establishments, by seniority. Without committing the department to the conclusion that this plan ought to be adopted, it seems at least worthy of consideration" (p. 20).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO SALARIES PAID.

TREASURY DEPARTMENT.

By the Director of the Bureau of Engraving and Printing:

"The female employees of this bureau in the grade of printer's assistant, for many years were paid only \$1.25 per diem, and in the fiscal year 1901 their wages were increased to \$1.50 per diem, but as the work they are called upon to perform is of an arduous nature requiring them to stand during the entire day, and it is believed that they are underpaid in comparison with the salaries paid operatives in other grades of work in the bureau, I recommend that I be authorized to include in the estimate of appropriation for the fiscal year 1914, an increase of 25 cents a day for printers' assistants, making their compensation \$1.75 a day" (p. 7).

By the Commissioner of Internal Revenue:

"It is my desire to again strongly call the attention of Congress to the fact that collectors of internal revenue are required to give all of their time to the discharge of their official duties. The work of these officers, always important, has been rendered even more so by the enactment of special excise tax on corporations. The maximum pay of a collector of internal revenue is \$4,500 per annum. Other Government officers charged with no more responsibility and no more onerous duties are paid salaries considerably in excess of those received by collectors of internal revenue. It is earnestly requested that Congress fix a scale of compensation for all internal-revenue collectors, deputies, and clerks; that the maximum salary of a collector of internal revenue be fixed at \$6,000; that the chief deputy should receive compensation not to exceed 60 per cent of that of the collector, and that the salaries of other employees should be graded in proportion to their work and responsibilities, but that no deputy charged with administering internal-revenue laws should receive less than \$1,200. Internal-revenue officers are clothed with large responsibility. Intimate knowledge of internal-revenue law is required of every employee in greater or less degree. Large sums of money are collected and there devolves on every internal-revenue employee the discharge of duties requiring original thought and the exercise of discretion. It is not believed that the Government should attempt to secure and retain in its service in such positions men competent to do the work and pay such men less than \$1,200 per annum" (p. 27):

"Distillery officers are transferred with considerable frequency from one assignment to another in the same internal-revenue districts. These assignments are usually for periods of from 60 to 90 days, so it is impracticable for the officers to move

their families with them from place to place. In many districts the assignments are such that the officers are required to be absent almost continuously from their legal residence. No allowance is now made distillery officers for subsistence when required by the discharge of their official duties to be absent from their legal residence. It is believed that distillery officers are the only employees in the entire Government service to whom subsistence under such circumstances is not allowed. Large responsibilities devolve on these officers, while the salaries paid are small. Taking into account the fact that there is no allowance for subsistence when absent from their legal residence, it is believed that distillery officers are paid less than any other class of employees in the Government service. It is believed that the actual expenditures of distillery officers for subsistence will not average more than \$1 per day, and it is strongly urged upon Congress that a provision should be enacted into law granting authority to the Commissioner of Internal Revenue to allow to distillery officers, when absent from their legal residence under assignment in the district in which appointed, actual expense of subsistence incurred, not to exceed \$1 per day. The propriety and justice of this allowance is obvious upon examination, and it is hoped and strongly urged that this provision be enacted into law" (p. 28).

WAR DEPARTMENT.

By the Chief of Staff:

"In order that a reasonably strong reserve may be established with the least practicable delay, all men who have served in the Regular Army, Marine Corps, or militia, and are of the proper age and physically fit, should be authorized to enlist at once in the reserve, and the reservist should be paid. A law providing a salary of \$4 per month to the reservist, under the following conditions, would, I believe, greatly tend to build up the reserve:

"The reservist to receive \$2 per month while in the reserve and on being called to the colors for service in war to receive an amount equivalent to \$2 for each month they may have served in the reserve. This would give the reservist, when called to the colors, something to leave with his family and would encourage men to go into the reserve and to remain in it" (p. 16).

"This Federal pay bill is one of the most important measures that has been before the country in years. Providing, as it does, an organized, trained force which Congress can make available in certain cases of emergency, it solves one of the most difficult problems in connection with our military policy. It is in the highest interest of the Federal Government and the States that this bill should become a law. With such a law the personnel of the Organized Militia will be given a definite status for peace training and war service, and the Federal Government will know just what organized forces will be available for immediate service at any time, and it will thus be able to put all mobilization and war plans on a practical working basis. It is earnestly hoped that this bill may be promptly enacted into law" (p. 37).

POST OFFICE DEPARTMENT.

By the Postmaster General:

"To give the department six months instead of three in which to complete the readjustment for the ensuing fiscal year of presidential postmasters' salaries, by basing them on the gross receipts of the offices for the four quarters ending December 31 instead of March 31:

"That after June 30, 1913, the compensation of postmasters at post offices of the first, second, and third classes shall be annual salaries, graded in even hundreds of dollars, and payable in quarterly installments, and shall be ascertained and fixed by the Postmaster General on the basis of the gross receipts of their respective offices for the calendar year, to take effect at the beginning of the ensuing fiscal year" (p. 26).

"To provide for an increase in the maximum salary allowed to rural carriers:—

"That on and after July 1, 1913, letter carriers of the Rural Delivery Service shall receive a salary not exceeding \$1,200 per annum."

"To extend to all postal employees injured in the line of duty the same privileges and compensation now provided by law for railway postal clerks:

"That any employee of the postal service who is disabled by accidental injury, not due to his own negligence, received while performing his official duties may be granted leave of absence with full pay during the period of his disability, but not for more than one year, and then at half pay for the further period of disability, if any, but not exceeding one year additional; and if he dies within a year as a result of the injury, leaving a widow, or children under 16 years of age, or dependent parents, such widow, children, and dependent parents shall be entitled to receive, in such portions as the Postmaster General may decide, the sum of \$2,000' (p. 27).

"To enable the Postmaster General to pay a carrier who has performed service for a contractor or subcontractor on a mail route the price agreed on by them within two months after the expiration of the month in which such service shall have been performed, provided the contractor or subcontractor shall not have paid such carrier the amount due, by substituting the word "month" for the word "quarter" in the third proviso of the act of May 4, 1882 (22 Stat. L., ch. 116, p. 54), so as to make the said proviso read as follows:

"If any person shall hereafter perform any service for any contractor or subcontractor in carrying the mail, he shall, upon filing in the department his contract for such service and satisfactory evidence of its performance, thereafter have a lien on any money due such contractor or subcontractor for such service to the amount of same; and if such contractor or subcontractor shall fail to pay the party or parties who have performed service as aforesaid the amount due for such service within two months after the expiration of the month in which such service shall have been performed, the Postmaster General may cause the amount due to be paid said party or parties and charged to the contractor: *Provided*, That such payment shall not in any case exceed the rate of pay per annum of the contractor or subcontractor' " (p. 29).

NAVY DEPARTMENT.

By the Judge Advocate General:

"Chief petty officers, pay of under permanent appointments, etc. (No action in either House)" (p. 14).

"Secretary to the Admiral of the Navy, increase in pay of. (Inserted in naval appropriation bill as passed by Senate, but eliminated in conference)" (p. 14).

"Fixing date from which pay commences on promotion. (S. 5215, S. 7278, and H. R. 20835, no action; H. R. 25715, reported favorably July 27, 1912)" (p. 14).

By the Hydrographic Office:

"While wages in every walk of life have been increased the salaries of employees here have remained stationary, and if we were to lose the services of those now employed here it would be utterly impossible to replace them. The employees are most competent, prompt, and faithful. They are very obliging and strive in every manner to increase the efficiency and usefulness of this branch of the Navy" (p. 10).

By the Paymaster General:

"The bureau recommends that effort be made to procure legislation giving rations, and allowing the commutation thereof, in number as listed below, to all commissioned officers of the several corps of the Navy and of the Marine Corps, as well as warrant officers, pay clerks, and mates, while serving on sea duty. The present high cost of living bears very heavily upon officers afloat, who besides their customary necessary expenses aboard ship have also to meet those of their homes ashore. This double expense through having to maintain two establishments has to be met, it should be noted, from reduced compensation, as during the periods they are attached to vessels officers lose all right to quarters ashore, together with heat and light allowances, and commutation therefor. A further burden incident to sea duty is the frequent entertaining which naval officers have to do as representatives of the Government, the neces-

sary expenses of which, in nine cases out of ten, have to be paid out of their personal funds, as, unlike foreign States, our Government only very rarely, and then upon unusual occasions, allows any reimbursement for expenditures thus unavoidably incurred in an official capacity.

"It is recommended that the following allowances of rations, and commutation therefor, be requested for all officers of the Navy and Marine Corps while on sea duty:

Commander in chief.....	7
Division commanders.....	6
All officers of the rank of captain in the Navy.....	5
All officers of the rank of commander.....	4
All officers of the rank of lieutenant commander, lieutenant, and ensign.....	3
All warrant officers, pay clerks, and mates.....	2

"Such allowances of rations is felt to be only a matter of equity."

"The present employees are faithful and hard working, voluntarily performing much overtime work, and nearly all of them are underpaid. This is due to the fact that much the larger part of the additions to the bureau's clerical force since 1898 has been in the lower grades of pay, which grades were, even at that time, relatively very large. At the present time the number of clerks in the lower grades of pay are unreasonably out of proportion to the places at higher pay to which these clerks may aspire. For this reason the bureau is frequently handicapped by the loss of its best clerks from the lower grades, who resign to accept positions where the prospect of advancement is greater than in this bureau" (p. 4).

By the Marine Corps:

"In this connection it is recommended that officers, while serving at sea, receive the increase of 10 per cent now authorized by law for officers of the Navy, and that, if practicable, this provision be extended to include men of the Marine Corps" (p. 8).

INTERIOR DEPARTMENT.

By the Secretary:

"The Commissioner of Indian Affairs receives a salary not at all commensurate with the qualifications which he should possess and the work he should perform, and if it be thought that the honor and authority of being at the head of this important service to some extent make up this lack of money compensation, nothing of this sort can be said for the heads of divisions immediately below the commissioner in rank. It is only necessary to point out that the Commissioner of Indian Affairs receives a salary of \$5,000, the assistant commissioner a salary of \$3,500, and no other of the assistants or clerks on the statutory roll of the commissioner's office at Washington receives more than \$2,250 a year, and that the supervising force thus provided at the head of the service is absolutely unable effectively to direct and check the great mass of important work which must be performed by the field force. Transactions involving immense sums of money, property of enormous value, and principles of far-reaching consequence must be determined largely upon the recommendations of clerks who are paid from \$1,800 to \$2,250. It is surprising that the results are as good as they are upon the whole. It is not surprising that serious mistakes occur" (p. 51).

By the Commissioner of Education:

"That the limitations on salaries which may be paid specialists in this bureau be removed or made such that the continued services of competent men and women may be obtained. The bureau can never do effectively the most important work for which it was created until it can retain in its service men and women of learning, experience, working capacity, and expert knowledge, such as will win for their opinions and utterances the respect of the leaders in all lines of educational thought and activity. This can not be done so long as salaries are limited to the low maximum which the law now permits to be paid in this bureau" (p. 17).

DEPARTMENT OF COMMERCE AND LABOR.

By the Secretary:

"The Bureau of Lighthouses has been reorganized in compliance with the law of 1910. Nearly all the inspectors in the several districts are now civilians. The compensation provided is, however, inadequate, and a very slight increase would make it possible to retain entirely competent men" (p. 13).

CIVIL SERVICE COMMISSION.

For the Civil Service Commission:

"A reclassification of salaries on the basis of work performed is absolutely necessary and essential to any plan of retirement or further satisfactory and efficient reforms in the service. The salaries need to be related to duties not merely in the same department, but throughout the departments, thus treating the Government service as a whole. Until reclassification is effected it will not be possible properly to adjust salaries on any uniform basis, to legislate suitably upon the conditions of employment, or to provide equitably for superannuation" (p. 30).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO RETIREMENT.

TREASURY DEPARTMENT.

By the Secretary:

"Such a record is a fine testimonial to the efficiency of the Life-Saving Corps. The achievements of this alert body of something like 2,000 men have placed our Life-Saving Service in the front rank of humanitarian institutions. This distinction has not been gained, however, without the sacrifice of health, and even of life itself, on the part of many members of the corps. The majority of those who become disabled in the line of duty have families, and few indeed have any income or means of livelihood after being turned out to make room for the sound men that the arduous work of the service demands. It is a serious matter that our Government has not made adequate provision for these incapacitated ones, many of whom are veterans of 30 years' service.

"From time to time in years past bills calculated to do justice to the life-saving crews and at the same time conserve the interests of the Government have been introduced in Congress. None has so far been enacted, however. Two years ago I discussed at length the need of such legislation in a report made to Congress upon a bill then pending. I will not here repeat the arguments presented at that time in support of the measure. I would fail to do my duty, however, if I did not again press the matter upon the attention of Congress, since some action of the sort is vitally essential to the welfare of the service" (p. 15).

"I beg to repeat my numerous recommendations for a retirement provision for classified civil employees. As I have said before, ours is the only one of the great Governments of the world that has not adopted this policy. And the policy has spread and is constantly spreading among private employers. Therefore the reluctance of Congress to adopt a policy that is almost universally believed in and which is part of the progressive humanitarian movement must sooner or later give way" (p. 17).

WAR DEPARTMENT.

By the Secretary:

"In my last annual report I expressed myself as being heartily in favor of some measure by which employees of the Federal Government might be retired and pensioned when they reached a condition of impaired usefulness after years of faithful service. I earnestly renew that recommendation. I regret the attack made against the retirement plan during the last session of Congress, when an effort was made to attach a limited tenure of office rider to the legislative, executive, and judicial appro-

priation bill. I believe the effect of such legislation would have been to overthrow the merit system. The tendency of the merit system, as established by the civil-service law, is to make service in a classified position under the Government a life work or profession, and some sort of retirement provision follows as a necessary consequence just as it does in the Army, the Navy, and the judiciary, if the best results are to be secured" (p. 34).

NAVY DEPARTMENT.

By the Judge Advocate General:

"Retirement of enlisted men after 16, 20, and 25 years' service." (S. 291 reported in Senate May 24, 1911; no action in House upon H. R. 1235.) (P. 14.)

"Retired officers, permitting employment of, in diplomatic or consular service." (H. R. 23832 reported favorably May 15, 1912.) (P. 14.)

"Retired officers, allowing employment of, by contractors." (No action in either House.) (P. 14.)

"Retired Navy pay to be 75 per cent in all cases, as in Army and Marine Corps." (No action in either House.) (P. 14.)

"Retired officers, credit for active duty." (S. 5955 favorably reported in Senate May 8, 1912; H. R. 1619 not reported.) (P. 14.)

"Advancement of enlisted men on the retired list for creditable Civil War service." (S. 2605 passed Senate June 15, 1912; no action upon H. R. 11038.) (P. 14.)

"Officers on retired list with creditable Civil War service to have same benefits as though retired for disability incident to service." (S. 473 passed Senate May 23, 1912; no action upon H. R. 9415.) (P. 14.)

"Advancement of certain retired officers who served during the Civil War and who have been already advanced on retired list by act of Congress." (S. 1505 reported February 1, 1912; H. R. 749 not reported in House.) (P. 14.)

DEPARTMENT OF COMMERCE AND LABOR.

By the Secretary:

"Finally, the need for some plan to relieve the service of superannuation, which is discussed elsewhere in this report, is real. The need for a system which will prevent or at least diminish the occurrence of superannuation is just as real" (p. 21).

"Most convincing is the following statement of a bureau officer of this department whose views upon the subject are entitled to much consideration:

"A considerable portion of our positions, both in the lower and middle grades, is filled by superannuated employees who are becoming more and more unsuitable for the increasingly difficult work of the bureau and whose possibility of advancing any higher than their present grade of work is already absolutely closed. In consequence, as we lose experienced and valuable employees and go over the list of those in the grades below to find men to fill their places, we find in many instances that there is not only no one to take the places of the employees whom we have lost, but that there are very few who have even the possibility of ever being trained to take the places. In other words, positions that should be filled by young men who each year would become more valuable and better prepared to fill the more important places in the bureau are filled by old men who can scarcely do their present work satisfactorily and whose usefulness is lessened and whom we can never expect to be available for the more important positions as they become vacant. The effect of this is to absolutely paralyze the development of the bureau to a degree out of all comparison with the actual number of superannuated employees. This condition has already existed in the bureau so long that there is a tremendous and disastrous gap between the men holding the most responsible positions in the bureau and those who in the event of vacancies would be called upon to take their places. In this way the effect of superannuation on our development is a much more serious matter than on our immediate efficiency, serious as this latter already is'" (p. 35).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO THE GRANTING OF ANNUAL AND SICK LEAVE.

POST OFFICE DEPARTMENT.

By the Postmaster General:

"To grant 30 days' leave of absence to all postal employees who render service equivalent to that of the departmental employees at Washington.

"That hereafter the Postmaster General may allow not exceeding 30 days' annual leave with pay, under such conditions as he shall prescribe, to assistant postmasters, supervisory officers, clerks, city letter carriers, printers, mechanics, skilled laborers, watchmen, messengers, and laborers at first and second class post offices, and also to railway postal clerks whose duties require them to work six days or more a week throughout the year.

"To extend the provisions of existing law so as to allow railway postal clerks leaves of absence with pay on account of sickness, substitutes to be provided at the expense of the Government instead of at the expense of the clerks.

"That hereafter the Postmaster General may allow leave of absence with pay, not exceeding 30 days in any one fiscal year, to any railway postal clerk on account of personal illness, the substitute clerk in such case to be provided at the expense of the Government.

"To enable the Postmaster General, in his discretion, to grant suitable leave of absence to railway postal clerks who are not entitled to leave under the present law.

"That hereafter the Postmaster General may, in his discretion, under such regulations as he may provide, allow any railway postal clerk who is not entitled to annual leave under other provision of law leave of absence with pay for a period not exceeding 30 days, with the understanding that his duties will be performed without expense to the Government during the period for which leave is granted, he to provide a substitute at his own expense" (p. 28).

CHANGES IN LAW, THOUGHT TO BE DESIRABLE, RELATING TO OTHER SUBJECTS CONCERNING PERSONNEL AND WORKING CONDITIONS.

TREASURY DEPARTMENT.

By the Commissioner of Internal Revenue:

"I again have the honor to call attention to the fact that during the past 11 years five officers and posse men have been killed and nine wounded while in the discharge of their duties in enforcing the internal-revenue laws. The number is not great, but in several instances the families of the men were left in very needy circumstances. Provision is made in the present statute for compensation to be paid the owner where horses are killed in raiding, and expenses for not exceeding 60 days immediately following the injury of field officers and employees while in line of duty, of medical attendants, surgeon's and hospital bills made necessary by reason of such injury may also be paid. There is no provision for the officers themselves during disability caused by wounds, except that their expenses, as stated above, or for the needy families of such officers in the event of death. It is strongly urged; therefore, that Congress authorize the Commissioner of Internal Revenue to pay from the appropriation for miscellaneous expenses, Internal-Revenue Service, or other designated fund, to the administrator of the estate for the benefit of the widow or children or next of kin of any officer or posse man killed while in the discharge of his official duties a sum not to exceed \$2,000; and in event of injury sustained by an officer or posse man while in the discharge of his official duties, to allow to the officer leave of absence with pay during the period of total disability, not to exceed one year, and to any posse man or other special officer a reasonable compensation for such injury, in no case to exceed \$1,000. It is believed that such legislation will not only be an act of common justice to brave and deserving officers and to their

families, but it will result in more effective raiding work being done, with better administration of internal-revenue laws" (p. 27-28).

WAR DEPARTMENT.

By the Secretary:

"The act also authorized the promulgation by the President of a system of workmen's compensation. Such a system has been prepared and will be put into effect just as soon as the appropriations for the payment of claims are made at the coming session of Congress. I earnestly recommend that such appropriations be speedily made in order that we may install upon the zone a system of settling claims for injuries in best accord with modern humane and industrial theory" (p. 56).

By the Chief of Coast Artillery:

"In view of the long time required to train Coast Artillery troops to enable them to develop fully the effectiveness of the defenses which have been provided, and of the fact that these defenses would be immediately on the threatened line at the outbreak of war with any maritime power, when there would not be sufficient time to train Coast Artillery troops; in view also, of the fact that antecedent expenditures amounting to millions of dollars will fail to be of use without a trained personnel, it is urgently recommended that a definite policy be adopted that shall provide for increasing the Coast Artillery personnel *pari passu* with the construction of coast defenses, and that the personnel of the Regular Coast Artillery be increased as soon as practicable by the 494 officers and 10,556 enlisted men necessary to provide a single manning body for the defenses now constructed and appropriated for" (p. 7).

By the Chief of Staff:

"I am of the opinion that it would be for the best interests of the service to transfer all the personnel of the Staff Corps—excepting engineers, medical officers, and chaplains—to the line, increasing the number of general officers and line officers in the different grades accordingly; this alone, in my opinion, will terminate the constant struggle between line and staff, a struggle which is as old as the Army, and one which promises to continue. A number of officers equal to those transferred would have to be immediately detailed to perform the various staff duties, but they would all belong to one common body, and the efforts of the permanent Staff Corps to continue their individuality would disappear. The law which permits the redetail of officers above the grade of major would secure sufficient permanency in the heads of the various corps to insure efficiency. There would be no interference with promotion, nor would the members of the present Staff Corps lose any of their present advantages; in fact, a wider field would be open to them. The Staff Corps would be composed of men much more closely in touch with the sentiments and needs of the line. There would be more cooperation and greater efficiency.

"This transfer would, perhaps, interfere with some individual preferences, but I believe it would be to the great benefit of the service as a whole. The Army is gradually approaching this condition, but it is approaching it under conditions which must tend to inefficiency rather than efficiency. As no more permanent appointments are now made in the Staff Corps, and as the law provides that the heads of these corps must be selected from the permanent officers as long as any such remain, a condition will soon arise under which selection of the heads of the Staff Corps will be limited to a very small number of officers and eventually to one or two, one of whom must be selected regardless of his fitness, whereas if the transfer suggested were made the field of selection would be the entire body of line officers of suitable rank" (p. 11).

NAVY DEPARTMENT.

For the Bureau of Navigation:

"The existing law governing appointments provides that after June 30, 1913, each Senator and Representative shall have only a single appointment instead of two; so that the class entering in 1914, directly succeeding the largest on record, will be

unusually small. Such fluctuations do not make for good administration, either of the Naval Academy or of the Navy at large. But the important consideration here is to safeguard the Navy's future supply of commissioned officers in adequate numbers, and to do this it is necessary to have the same number of midshipmen allowed" (p. 10).

"The bureau renews its recommendation made last year that legislation be provided placing inmates of naval homes on the same footing as inmates of soldiers' homes in regard to their pensions. The law requires that the pensions of such inmates of naval homes be paid in for the benefit of the Navy pension fund. In the case of inmates of soldiers' homes, such pensions are held intact for their benefit upon discharge, or, under certain circumstances prescribed by law, a portion may be paid to a deserted wife or a dependent child. The same law should apply to pensions of inmates of naval homes" (p. 18).

By the Judge Advocate General:

Reserve personnel for Navy and Marine Corps. (No action other than introduction of S. 3644.) (P. 14.)

"Naturalization of alien enlisted men." (S. 2235, passed Senate February 6, 1912; now pending before House Committee on Naturalization and Immigration.) (P. 14.)

"Naval Home, disposition of pensions of inmates." (S. 4306, passed Senate February 6, 1912; referred to House Committee on Invalid Pensions.) (P. 14.)

"The department has endeavored to obtain the enactment of legislation to prevent discrimination against persons because of their being in naval uniform" (p. 15).

By the Paymaster General:

"The bureau, in the purchase and inspection of supplies of all kinds, has found itself very much hampered by that section of the naval appropriation act approved June 10, 1896, which made unlawful after June 30, 1897, the employment of any officer in the Navy or Marine Corps, on the active or retired list, by any person or company furnishing naval supplies or war material to the Government. This section reads as follows:

"That hereafter no payment shall be made from appropriations made by Congress to any officer in the Navy or Marine Corps on the active or retired list while such officer is employed, after June 30, 1897, by any person or company furnishing naval supplies or war material to the Government, and such employment is hereby made unlawful after said date."

"The interests of the Government have been very often inconvenienced, and not infrequently injured, by the operation of this law" (p. 8).

By the Marine Corps:

"In view of the great benefit to an advanced base force that might result from trained aviators, two officers and one man of the Marine Corps have been under instruction in aviation at the United States Naval Academy, Annapolis, Md., and it is hoped that during the coming year this number may be considerably increased" (p. 12).

DEPARTMENT OF COMMERCE AND LABOR.

By the Secretary:

"The subject of compensation to workmen for injuries received by them in the course of employment has attracted much and favorable attention in late years. The administration of the act of Congress of May 30, 1908, applying the principle of compensation to certain employees of the United States, has constituted one of the department's more important functions" (p. 45).

"The act now applies only to artisans or laborers, and to such persons only when employed in specified branches of the public service. The fact that over 17,000 accidents were reported under the act during the first three years of its operation, whereas but about 8,000 claims were filed, suggests the need of supplementary laws" (p. 45).

CHANGES IN LAW THOUGHT TO BE DESIRABLE RELATING TO MISCELLANEOUS MATTERS.

WAR DEPARTMENT.

By the Secretary:

"It is believed that this report, which has been submitted to me and will be duly forwarded to Congress, will show the propriety of continuing the existence of this commission (International Waterways Commission) until April 1, 1914, by which time its work can be completed. Additional appropriations aggregating \$25,000 will be required for this purpose" (p. 33).

"Summarizing, then, I believe that the needs of Porto Rico at this time requiring the action of Congress are:

"1. American citizenship for the citizens of Porto Rico. I believe that this grant should be given collectively, with a provision in the law that persons now Porto Rican citizens and not desiring to become Americans may have their wishes respected by registering in some prescribed form before the district courts. This is the form of the measure—H. R. 20048—which has passed the House of Representatives and is now awaiting action by the Senate.

"2. A department of labor and agriculture and a department of health and sanitation coordinate with the other departments of the insular government, the heads of which shall be members of the Executive Council.

"3. For the reasons set forth in my last report, I renew the recommendation therein made for a rigorous civil-service law applicable to all nonelective officials in Porto Rico not appointed by the President by and with the advice and consent of the Senate.

"4. I again urge my former recommendation that all judges, marshals, and secretaries of the municipal courts of the island, nonelective, should be made appointive" (p. 39).

"Summarizing the needs of the Philippines requiring congressional action, I recommend:

"1. The early passage by the House of Representatives of the bill authorizing an increase of the limit of the bonded indebtedness for public works by the Philippine Government to \$15,000,000.

"2. That, limiting the operations of the act to those whom it is necessary to continue in the service of the Philippine Government for long periods, provision be made for a just retirement system.

"3. That Congress take up and affirmatively settle the question of the disposition of public and friar lands in the Philippines by increasing the limitations now set upon the amount of public lands which can be sold to an individual to an amount which will better permit him to develop and farm it at a profit" (p. 47).

For the Bureau of Insular Affairs:

"The extension of this limit, now fixed at \$5,000,000, has been repeatedly urged, and a detail statement has been submitted to Congress showing the expenditure of the proceeds of the outstanding bonds as well as the expenditure of relatively large amounts for public works from the ordinary revenues of the islands. The current revenues, however, are not sufficient to warrant continued expenditure of the amounts required for needed improvements, while the amounts already expended have been obtained in part by reducing the needed allotments for school and other important purposes. The Philippine Commission for the last three years has requested authority to issue bonds for public works to an additional amount of \$15,000,000, not more than \$2,500,000 to be expended in any one year" (p. 4).

"Experience has now demonstrated the advantage of two modifications of the certificate-reserve requirement: First, the great convenience and added safety of keeping part of this reserve in the United States rather than in the Philippine Islands; second, the Philippine Government should be permitted to profit by the safe and conservative

use of a part of this reserve. It is believed that the Government should be authorized to invest 60 per cent of such reserve in safe securities or to deposit on proper security this amount at interest in banks in the United States or the Philippine Islands.

"A bill which would make effective this recommendation was introduced in the Senate at the last session (S. 4756), and the early consideration of this bill is recommended" (pp. 6-7).

"On February 1, 1912, the Philippine Legislature enacted as act No. 2127 a bill which had been introduced in the Philippine Assembly. The effect of this act, when approved by Congress, will be to return to the Philippine Legislature jurisdiction of the apportionment of the internal-revenue taxes and to modify the existing rule of apportionment so as to require that annual allotments to Provinces and municipalities shall be 28 per cent of the total, but not less than the allotments of 1909; whereas the present law allots to them 40 per cent of the total, but not more than was allotted in 1909. This will give to the Provinces and municipalities participation in future increases.

"That this act might receive the affirmative approval of Congress necessary to make it effective, the President, by his message of April 30, 1912, transmitted it to the Senate and House of Representatives, neither of which, it appears, took any action thereon during the last session further than to refer it to committees" (p. 7).

"Increase of amount of land that may be homesteaded from 16 hectares (39.5 acres) to 50 hectares (123.5 acres), and the amount of land that may be sold to an individual from 16 hectares to 500 hectares (1,235.5 acres), and authority to give free title to those who have occupied lands, within the limit of 50 hectares, for five years and cultivated it for three years prior to filing petition for title" (p. 8).

"Amendment of existing law to admit the filing of more than one mining claim on the same vein or lode by the same person, corporation, or association; to facilitate the taking up of claims for placer mining or mines under water; and to extend the time for development of coal claims from one year to three years" (p. 9).

APPENDIX 5.

LIST OF POSITIONS TO WHICH APPOINTMENTS
ARE MADE BY THE PRESIDENT WITH THE
ADVICE AND CONSENT OF THE SENATE.

APPENDIX 5.

LIST OF POSITIONS TO WHICH APPOINTMENTS ARE MADE BY THE PRESIDENT WITH THE ADVICE AND CONSENT OF THE SENATE.

RECAPITULATION.

Department.	Number.	Compensation.
State Department.....	35	\$178,800.00
Treasury Department.....	337	1,186,477.99
War Department.....	7	34,000.00
Department of Justice.....	371	1,962,400.00
Post Office.....	8,286	14,656,500.00
Navy Department.....	10	64,000.00
Interior Department.....	260	331,100.00
Department of Agriculture.....	3	23,000.00
Department of Commerce and Labor.....	40	145,750.00
Total.....	9,349	18,582,027.99

STATE DEPARTMENT.

Office of the Secretary.....	5	\$33,500
Interstate Commerce Commission.....	7	70,000
Board of Charities.....	5	(1)
Commissioners of the District of Columbia.....	2	10,000
Civil Service Commission.....	4	15,500
Library of Congress.....	2	11,500
Public Printer.....	1	5,500
United States Court for China.....	4	18,000
Mexican Boundary Commission ²	2	4,800
Inspectors of locomotive boilers.....	3	10,000
Total.....	35	178,800

TREASURY DEPARTMENT.

Department officers.....	23	\$115,300
Assistant treasurers.....	9	45,500
Collectors of customs.....	* 123	321,924.01
Surveyors of customs.....	* 46	138,343.99
		459,968.00
Naval officers of customs.....	7	38,000.00
General appraisers of merchandise.....	9	81,000.00
Appraisers of merchandise.....	16	53,500.00
Assistant appraisers of merchandise.....	* 20	* 58,500.00
Special examiners of drugs.....	4	7,800.00
Collector of internal revenue.....	63	273,859.99
Mint officers.....	9	31,250.00
Assay officers.....	8	21,500.00
Total.....	337	1,186,477.99

¹ None.

² One commissioner paid from the Army appropriation.

³ Including vacancy.

⁴ Salary of vacant position not included.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

WAR DEPARTMENT.

Department.	Number.	Compensation.
Secretary.....	1	\$12,000
Assistant Secretary.....	1	5,000
Ordnance and Fortification.....	1	5,000
Mississippi River Commission.....	4	12,000
Total.....	7	34,000

DEPARTMENT OF JUSTICE.

Office of the Attorney General.....	9	\$59,000
Solicitors and assistants.....	7	31,000
Justices of the Supreme Court.....	9	131,000
Justices of the Court of Claims.....	5	30,500
Justices of the Court of Customs Appeals.....	5	35,000
Commerce Court.....	5	35,000
Circuit courts.....	28	196,000
Court of Appeals of the District of Columbia.....	3	21,500
Supreme Court of the District of Columbia.....	6	36,000
Police Court of the District of Columbia.....	2	7,200
Juvenile court.....	1	3,000
Municipal court.....	5	12,500
Territorial judges.....	15	68,000
District judges.....	99	600,000
United States attorneys and marshals.....	172	696,700
Total.....	371	1,962,400

POST OFFICE DEPARTMENT.

Postmaster General and assistants.....	6	\$36,000
First, second, and third class postmasters.....	8,280	14,620,500
Total.....	8,286	14,656,500

NAVY DEPARTMENT.

Secretary and assistants.....	2	\$17,000
Chiefs of bureaus.....	8	47,000
Total.....	10	64,000

INTERIOR DEPARTMENT.

Office of Secretary.....	3	\$21,500
Patent Office.....	6	23,500
Indian Affairs.....	2	8,500
General Land Office.....	3	10,500
Surveyors General.....	13	37,500

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

INTERIOR DEPARTMENT—Continued.

Department.	Number.	Compensation.
Land Office.....	204	¹ \$102, 000
Pension Office (commissioner).....	2	8, 600
Pension agents.....	18	72, 000
Geological Survey.....	1	6, 000
Bureau of Mines.....	1	6, 000
Bureau of Education.....	1	5, 000
District of Columbia.....	2	8, 000
Territorial governors and secretaries.....	4	22, 000
Total.....	260	331, 100

DEPARTMENT OF AGRICULTURE.

Secretary and assistants.....	2	\$17, 000
Chief of Weather Bureau.....	1	6, 000
Total.....	3	23, 000

DEPARTMENT OF COMMERCE AND LABOR.

Secretary.....	1	\$12, 000
Commissioner of Corporations.....	1	3, 500
Commissioner of Labor.....	1	5, 000
Director of the Census.....	1	6, 000
Superintendent of Coast and Geodetic Survey.....	1	6, 000
Supervising Inspectors General.....	11	34, 000
Fish Commission.....	10	19, 400
Commissioner of Navigation.....	1	4, 000
Bureau of Immigration and Naturalization.....	8	35, 100
Bureau of Standards.....	1	6, 000
Children's Bureau.....	1	5, 000
Bureau of Foreign and Domestic Commerce.....	3	9, 750
Total.....	40	145, 750

¹ Are allowed fees and commissions not exceeding \$3,000.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF STATE.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite, if any.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Secretary of State.	Secretary of State.	Mar. 5, 1909	During pleasure of President.	\$12,000	None.	Director of the Consular Service.	\$4,500
Do.	Assistant Secretary of State.	do	do	5,000	do	do	4,500
Do.	Second Assistant Secretary of State.	Aug. 3, 1886	do	4,500	do	do	4,500
Do.	Third Assistant Secretary of State.	Sept. 25, 1909	do	4,500	do	do	4,500
Do.	Counselor for State Department.	Aug. 23, 1912	do	7,500	do	do	4,500
Interstate Commerce Commission.	Commissioner	July 7, 1906	Dec. 31, 1912 ¹	10,000	do	None.	
Do.	do.	Dec. 13, 1906	Dec. 31, 1913 ¹	10,000	do	do	
Do.	do.	Dec. 17, 1907	Dec. 31, 1914 ¹	10,000	do	do	
Do.	do.	Dec. 21, 1910	Dec. 31, 1915 ¹	10,000	do	do	
Do.	do.	Dec. 10, 1909	Dec. 31, 1916 ¹	10,000	do	do	
Do.	do.	Dec. 21, 1910	Dec. 31, 1917 ¹	10,000	do	do	
Do.	do.	Dec. 12, 1911	Dec. 31, 1918 ¹	10,000	do	do	
Board of Charities of the District of Columbia.	Member	June 14, 1910	June 30, 1913 ²	10,000	do	do	
Do.	do.	June 29, 1911	June 30, 1914 ²	do	do	do	
Do.	do.	do	do	do	do	do	
Do.	do.	July 16, 1912	June 30, 1915 ²	do	do	do	
Do.	do.	do	do	do	do	do	
Commissioners of the District of Columbia.	Commissioner.	Jan. 18, 1910	3 years ²	5,000	do	do	
Do.	do.	do	do	5,000	do	do	
Civil Service Commission	do.	Jan. 7, 1904	During pleasure of President.	4,500	do	do	
Do.	do.	Nov. 30, 1906	do	4,000	do	do	
Do.	do.	May 25, 1909	do	4,000	do	do	
Do.	Chief examiner.	Dec. 16, 1908	do	6,500	do	do	
Library of Congress.	Librarian.	Mar. 18, 1899	do	6,500	do	do	
Do.	Supt. of building and grounds.	Feb. 19, 1897	do	5,000	do	do	
Public Printer.	Public Printer.	Dec. 1, 1908	do	5,500	do	do	
United States Court for China.	Judge.	Dec. 16, 1908	10 years.	8,000	do	do	
Do.	District attorney.	Sept. 30, 1910	During pleasure of President.	4,000	do	do	
Do.	Marshal.	Dec. 20, 1909	do	3,000	do	do	
Do.	Clerk.	Oct. 21, 1910	do	3,000	do	do	
Mexican Boundary Commission.	Commissioner.	Oct. 29, 1893	do	3,000	do	do	
Do.	Consulting engineer.	Jan. 23, 1902	do	(³)	do	do	
Inspectors of locomotive boilers.	Chief inspector.	Mar. 2, 1911	do	4,000	do	do	
Do.	do.	do	do	4,000	do	do	
Do.	Assistant chief inspector.	do	do	3,000	do	do	
Do.	Do.	Mar. 3, 1911	do	3,000	do	do	

¹ The commissioners are appointed for a term of 7 years or to fill an unexpired term.

² The members of the Board of Charities are appointed for a term of 3 years or to fill an unexpired term.

³ Total number of positions, 35. Total compensation, \$178,800.

³ Three years and until his successor is appointed and qualified.

⁴ None other than regular Army salary.

⁵ Per month.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE TREASURY.

Bureau, office, or other organization unit.	Name and location of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Total compensation fiscal year 1912.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Departmental offices.	Secretary.	Mar. 5, 1909	Unlimited.	\$12,000	None.	\$12,000.00	None.	None.
Do.	Assistant Secretary.	Nov. 26, 1909	do.	5,000	do.	5,000.00	do.	5,000.00
Do.	do.	Mar. 3, 1911	do.	5,000	do.	5,000.00	do.	5,000.00
Do.	do.	July 19, 1912	do.	5,000	do.	5,000.00	do.	5,000.00
Do.	Treasurer.	Oct. 14, 1909	do.	8,000	do.	8,000.00	do.	8,000.00
Do.	Assistant Treasurer.	Aug. 7, 1908	do.	3,600	do.	3,600.00	do.	3,600.00
Do.	Deputy Assistant Treasurer.	Mar. 21, 1911	do.	3,200	do.	3,200.00	do.	3,200.00
Do.	Commissioner of Internal Revenue.	Aug. 6, 1909	do.	6,000	do.	6,000.00	(Deputy Commissioner.	\$4,000
Do.	Comptroller of the Treasury.	July 26, 1897	do.	5,500	do.	5,500.00	do.	3,600
Do.	Assistant Comptroller of the Treasury.	Jan. 17, 1898	do.	4,500	do.	4,500.00	Chief clerk.	2,500
Do.	Comptroller of the Currency.	Apr. 22, 1908	5 years.	5,000	\$1,000 as compensation is for Freedman's Savings & Trust Co.	6,000.00	Deputy Comptroller of Currency.	3,500
Do.	Surgeon General of the Public Health.	Jan. 12, 1912	4 years.	6,000	None.	6,000.00	None.	2,400
Do.	Captain Commandant Revenue Cutter Service.	June 16, 1911	do.	4,000	do.	4,000.00	Assistant chief of division.	2,400
Do.	Director of the Mint.	Sept. 3, 1910	5 years.	4,500	do.	4,500.00	Examiner of accounts.	3,000
Do.	General Superintendent Life-Saving Service.	June 18, 1878	Unlimited.	4,500	do.	4,500.00	Assistant General Superintendent Life-Saving Service.	2,500
Do.	Register of the Treasury.	Mar. 10, 1911	do.	4,000	do.	4,000.00	None.	2,500.00
Do.	Assistant Register of the Treasury.	Oct. 23, 1912	do.	2,500	do.	2,500.00	do.	2,500.00
Do.	Auditor for the Treasury Department.	June 8, 1897	do.	4,000	do.	4,000.00	Chief clerk and chief of division.	2,250
Do.	Auditor for the War Department.	May 17, 1911	do.	4,000	\$1,000 auditing accounts of 1st Manhattan Canal.	5,000.00	do.	2,250
Do.	Auditor for the Interior Department.	Dec. 22, 1909	do.	4,000	None.	4,000.00	do.	2,250
Do.	Auditor for the Navy Department.	Apr. 22, 1907	do.	4,000	do.	4,000.00	do.	2,250
Do.	Auditor for the State and Other Departments.	Mar. 3, 1911	do.	4,000	None.	4,000.00	Chief clerk and chief of division.	2,250
Do.	Auditor for the Post Office Department.	Mar. 9, 1911	do.	5,000	do.	5,000.00	Assistant chief clerk.	3,000

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE TREASURY—Continued.

Bureau, office, or other organization unit.	Name and location of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Total compensation fiscal year 1912.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Customs Service.	<i>Collectors of customs—Continued.</i>							
	Jacksonville, Fla.	Nov. 3, 1898	4 years	\$500	3 per cent commission on fees; maximum, \$3,000; storage.	\$2,960.18	Special deputy collector.	\$1,800
Do.	Key West, Fla.	July 13, 1897	do.	500	do.	5,000.00	do.	2,500
Do.	Pensacola, Fla.	Sept. 30, 1910	do.	1,000	do.	2,927.78	do.	1,800
Do.	St. Augustine, Fla.	June 22, 1910	do.	500	do.	743.25	do.	900
Do.	Tampa, Fla.	Oct. 21, 1897	do.	2,000	do.	5,000.00	do.	2,500
Do.	Brunswick, Ga.	Feb. 16, 1898	do.	500	do.	1,273.17	do.	1,200
Do.	St. Marys, Ga.	Mar. 2, 1903	do.	500	do.	563.84	do.	1,200
Do.	Savannah, Ga.	July 17, 1909	do.	None.	1 per cent commission on fees; maximum, \$6,000; storage.	3,659.35	do.	2,500
Do.	Honolulu, Hawaii.	June 5, 1900	do.	4,000	Storage.	6,000.00	do.	3,000
Do.	Chicago, Ill.	June 29, 1906	do.	7,000	None.	7,000.00	do.	3,500
Do.	Brashear, La.	July 6, 1899	do.	1,000	3 per cent commission on fees; maximum, \$3,000; storage.	1,423.93	do.	1 1/2
Do.	New Orleans, La.	Mar. 7, 1911	do.	7,000	None.	7,000.00	do.	3,000
Do.	Bangor, Me.	Apr. 20, 1899	do.		3 per cent commission on fees; maximum, \$3,000; storage.	3,000.00	do.	1,600
Do.	Bath, Me.	Mar. 3, 1906	do.		2 per cent commission on fees; maximum, \$3,000; storage.	1,470.37	do.	1 1/4
Do.	Belast, Me.	Dec. 14, 1907	do.		3 per cent commission on fees; maximum, \$3,000; storage.	423.83	do.	1 3/4

Do.	Castine, Me.	Apr. 13, 1906	do.	150	do.	421.64	do.	13
Do.	Eastport, Me.	Mar. 7, 1907	do.	500	do.	3,000.00	do.	2,000
Do.	Ellsworth, Me.	Feb. 6, 1911	do.	150	do.	644.09	do.	900
Do.	Houlton, Me.	Dec. 22, 1905	do.	1,000	do.	1,500.00	do.	1,800
Do.	Kennebunk, Me.	May 31, 1901	do.		2½ per cent commission on fees; maximum, \$3,000; storage.	16.65	do.	250
Do.	Machias, Me.	June 15, 1901	do.	250	3 per cent commission on fees; maximum, \$3,000; storage.	919.84	do.	13
Do.	Portland, Me.	Jan. 27, 1912	do.	6,000	None.	6,000.00	do.	3,000
Do.	Saco, Me.	June 22, 1901	do.	250	3 per cent commission on fees; maximum, \$3,000; storage.	257.65	do.	250
Do.	Waldoboro, Me.	Sept. 6, 1899	do.	250	do.	1,486.78	do.	13
Do.	Wiscasset, Me.	May 22, 1912	do.	200	2 per cent commission on fees; maximum, \$3,000; storage.	384.12	do.	13
Do.	York, Me.	Jan. 15, 1907	do.	250	3 per cent commission on fees; maximum, \$3,000; storage.	254.90	do.	250
Do.	Annapolis, Md. ²	May 25, 1898	4 years	7,000	None.	7,000.00	Deputy collector.	300
Do.	Baltimore, Md.	Nov. 13, 1909	do.	1,200	3 per cent commission on fees; maximum, \$3,000; storage.	2,085.50	Special deputy collector.	3,000
Do.	Crisfield, Md.						do.	900
Do.	Barnstable, Mass.	Jan. 25, 1898	do.	None.	do.	451.07	do.	1,200
Do.	Boston, Mass.	Dec. 17, 1909	do.	8,000	None.	8,000.00	do.	1,250
Do.	Edgartown, Mass.	Mar. 8, 1899	do.	250	3 per cent commission on fees; maximum, \$3,000; storage.	657.36	do.	1,250
Do.	Fall River, Mass.	May 17, 1909	do.	150	do.	1,366.21	do.	1,600
Do.	Gloucester, Mass.	Feb. 23, 1912	do.	250	do.	4,883.96	do.	1,500

² Now administered through the collector at Baltimore.¹ Per day.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE TREASURY—Continued.

Bureau, office, or other organization unit.	Name and location of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Total compensation fiscal year 1912.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Customs Service	<i>Collectors of customs—Continued.</i>							
	Marblehead, Mass.	Jan. 30, 1904	4 years	None.	2½ per cent commission on fees; maximum, \$3,000; storage.	\$289.71	Special deputy collector.	\$1,000
Do.	Nantucket, Mass.	Mar. 27, 1900	do.	\$250	3 per cent commission on fees; maximum, \$3,000; storage.	258.70	None.	.....
Do.	New Bedford, Mass.	July 21, 1905	do.	None.	3 per cent commission on fees; maximum, \$3,000; storage.	1,408.61	Special deputy collector.	1,800
Do.	Newburyport, Mass.	Mar. 27, 1900	4 years	150	3 per cent commission on fees; maximum, \$3,000; storage.	197.37	Deputy collector.	300
Do.	Plymouth, Mass.						Special deputy collector.	1,000
Do.	Salem, Mass.	Nov. 25, 1903	do.	None.	3 per cent commission on fees; maximum, \$3,000; storage.	246.28	do.	24
Do.	Detroit, Mich.	Jan. 31, 1906	do.	1,000	3 per cent commission on fees; maximum, \$2,000; storage.	3,695.34	do.	2,750
Do.	Grand Haven, Mich.	Feb. 2, 1906	do.	1,000	do.	2,500.00	do.	1,200
Do.	Marquette, Mich.	Oct. 7, 1910	do.	1,000	do.	4,500.00	do.	2,000
Do.	Port Huron, Mich.	Dec. 11, 1908	do.	1,000	do.	3,887.00	do.	2,500
Do.	Duluth, Minn.	June 23, 1897	do.	1,000	do.	4,500.00	do.	1,600
Do.	St. Paul, Minn.	June 24, 1910	do.	1,000	do.	4,500.00	do.	2,500
Do.	Gulfport, Miss.	Feb. 19, 1910	do.	1,250	3 per cent commission on fees; maximum, \$3,000; storage.	3,000.00	do.	1,400

Do.....	Natchez, Miss.	Apr. 2, 1907	do.....	500	do.....	500.00	do.....	² 1
Do.....	Vicksburg, Miss. ¹	May 19, 1909	4 years	1,000	3 per cent commission on fees; maximum, \$2,500; storage.	2,500.00	Deputy collector.	300
Do.....	Great Falls, Mont.						Special deputy collector.	1,800
Do.....	Portsmouth, N. H.	Dec. 16, 1904	do.....	None.	1½ per cent commission on fees; maximum, \$3,000; storage.	226.19	do.....	² 3
Do.....	Bridgeton, N. J.	Mar. 6, 1907	do.....	250	3 per cent commission on fees; maximum, \$3,000; storage.	1,287.07	do.....	500
Do.....	Burlington, N. J.	Mar. 6, 1907	do.....	150	do.....	157.25	do.....	² 1
Do.....	Newark, N. J.	Feb. 6, 1911	do.....	250	do.....	5,000.00	do.....	2,200
Do.....	Perth Amboy, N. J.	July 27, 1911	do.....	250	do.....	4,404.00	do.....	1,400
Do.....	Somers Point, N. J.	Aug. 24, 1912	do.....	250	do.....	448.20	do.....	500
Do.....	Truckerton, N. J.	Feb. 17, 1905	do.....	250	do.....	257.45	do.....	² 1
Do.....	Buffalo, N. Y.	Feb. 23, 1906	do.....	1,000	3 per cent commission on fees; maximum, \$2,500; storage.	4,500.00	do.....	2,500
Do.....	Cape Vincent, N. Y.	Jan. 20, 1910	do.....	1,000	do.....	2,500.00	do.....	1,600
Do.....	Dunkirk, N. Y.	May 31, 1899	do.....	1,000	do.....	1,177.64	do.....	² 1
Do.....	Genesee River, N. Y.	Jan. 16, 1904	do.....	1,000	do.....	3,549.33	do.....	2,000
Do.....	New York, N. Y.	Mar. 6, 1909	do.....	12,000	None.	12,000.00	do.....	6,000
Do.....	Jersey City, N. J. ⁵	Mar. 30, 1905	do.....	2,000	do.....	2,000.00	None.	2,500
Do.....	Niagara Falls, N. Y.	Apr. 10, 1906	do.....	1,000	3 per cent commission on fees; maximum, \$2,500; storage.	4,500.00	Special deputy collector.	
Do.....	Ogdensburg, N. Y.	Feb. 12, 1903	do.....	1,000	do.....	3,392.50	do.....	1,800
Do.....	Oswego, N. Y.	Feb. 5, 1910	do.....	1,000	do.....	2,636.00	do.....	1,800
Do.....	Plattsburgh, N. Y.	June 6, 1908	do.....	1,000	do.....	2,500.00	do.....	2,500
Do.....	Sag Harbor, N. Y. ⁶		do.....				Deputy collector.	300
Do.....	Beaufort, N. C.	May 25, 1898	4 years	1,000	3 per cent commission on fees; maximum, \$2,500; storage.	1,500.25	Special deputy collector.	³ 1

¹ Now administered through the collector at New Orleans, La.⁵ Assistant collector.⁶ Now administered through the collector at New York, N. Y.¹ Now administered through the collector at Boston, Mass.² Per day.³ Per month.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE TREASURY—Continued.

Bureau, office, or other organization unit.	Name and location of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Total compensation for fiscal year 1912.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Customs Service.	<i>Collectors of customs—Continued.</i>							
	Elizabeth City, N. J.	July 25, 1906	4 years.	\$1,000	3 per cent commission on fees; maximum, \$2,500; storage.	\$1,231.13	Special deputy collector.	\$540
Do.	Newberne, N. C.	Sept. 13, 1911	do.	1,000	do.	1,214.14	do.	800
Do.	Wilmington, N. C.	Jan. 31, 1902	do.	1,000	2½ per cent commission on fees; maximum, \$2,500; storage.	2,500.00	do.	1,600
Do.	Pembina, N. Dak.	Sept. 25, 1907	do.	1,200	3 per cent commission on fees; maximum, \$3,000; storage.	3,000.00	do.	1,600
Do.	Cleveland, Ohio.	Mar. 27, 1911	do.	1,000	3 per cent commission on fees; maximum, \$2,500; storage.	4,500.00	do.	2,500
Do.	Sandusky, Ohio.	Sept. 10, 1909	do.	1,000	do.	2,502.00	do.	1,400
Do.	Toledo, Ohio.	May 21, 1909	do.	1,000	do.	2,688.28	do.	1,600
Do.	Astoria, Ore.	May 21, 1908	do.	3,000	Storage, \$300.	3,000.00	do.	1,800
Do.	Coos Bay, Ore.	Jan. 16, 1903	do.	1,000	3 per cent commission on fees; maximum, \$2,500; storage.	1,314.66	do.	24
Do.	Portland, Ore.	Dec. 13, 1906	do.	6,000	None.	6,000.00	do.	3,000
Do.	Yacuma, Ore.	June 26, 1909	do.	1,000	3 per cent commission on fees; maximum, \$2,500; storage.	1,000.25	do.	11
Do.	Erie, Pa.	Mar. 7, 1898	do.	1,000	do.	2,494.81	do.	1,600
Do.	Philadelphia, Pa.	July 11, 1907	do.	8,000	None.	8,000.00	do.	4,500
Do.	Camden, N. J.	Feb. 2, 1912	do.	1,500	do.	1,500.00	None.	None.

Do.....	Bristol and Warren, R. I.....	June 16, 1906	do.....	None.	2 per cent com- mission on fees; maxi- mum, \$3,000; storage.	38.10	Special deputy collector.....	115
Do.....	Newport, R. I.....	May 10, 1911	do.....	None.	2½ per cent commission on fees; maxi- mum, \$3,000;	1,399.93	do.....	1,600
Do.....	Providence, R. I.....	Feb. 23, 1906	do.....	None.	1½ per cent storage. commission on fees; maxi- mum, \$3,000;	3,308.47	do.....	1,800
Do.....	Beaufort, S. C.....	June 22, 1898	do.....	1,000	3 per cent com- mission on fees; maxi- mum, \$3,000;	1,000.32	do.....	33
Do.....	Charleston, S. C.....	Apr. 5, 1909	do.....	None.	¾ per cent com- mission on fees; maxi- mum, \$6,000;	1,532.61	do.....	2,200
Do.....	Georgetown, S. C.....	Apr. 21, 1900	do.....	250	3 per cent com- mission on fees; maxi- mum, \$3,000;	400.10	do.....	11
Do.....	Brownsville, Tex.....	Mar. 11, 1909	do.....	1,500	3 per cent com- mission on fees; maxi- mum, \$2,500;	3,088.00	do.....	1,800
Do.....	Corpus Christi, Tex.....	Mar. 7, 1898	do.....	1,500	3 per cent com- mission on fees; maxi- mum, \$2,500;	3,508.00	do.....	1,800
Do.....	Eagle Pass, Tex.....	Sept. 13, 1912	do.....	1,500	Storage. commission on fees; maxi- mum, \$2,500;	4,500.00	do.....	1,800
Do.....	El Paso, Tex.....	Dec. 22, 1905	do.....	2,000	Storage. commission on fees; maxi- mum, \$2,500;	4,000.00	do.....	2,200
Do.....	Galveston, Tex.....	Feb. 16, 1898	do.....	1,500	3 per cent com- mission on fees; maxi- mum, \$3,000;	4,335.34	do.....	3,000
Do.....	Port Arthur, Tex.....	Jan. 11, 1907	do.....	1,000	3 per cent com- mission on fees; maxi- mum, \$2,500;	3,000.00	do.....	1,800

1 Per month.

2 Assistant collector.

3 Per day.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE TREASURY—Continued.

Bureau, office, or other organization unit.	Name and location of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Total compensation fiscal year 1912.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Customs Service	<i>Collectors of customs—Continued.</i>							
	Burlington, Vt.	Dec. 20, 1905	4 years	\$2,000	3 per cent commission on fees; maximum, \$2,500; storage.	\$2,573.00	Special deputy collector	\$2,500
Do	Newport, Vt.	do.	do.	2,000	3 per cent commission on fees; maximum, \$3,000; storage.	3,000.00	do.	2,200
Do	Alexandria, Va.	Mar. 7, 1905	do.	None.	2 per cent commission on fees; maximum, \$3,000; storage.	87.60	do.	1,200
Do	Cape Charles City, Va.	Mar. 17, 1910	do.	\$500	3 per cent commission on fees; maximum, \$3,000; storage.	729.75	do.	300
Do	Newport News, Va.	Nov. 4, 1910	do.	200	1½ per cent commission on fees; maximum, \$3,000; storage.	3,081.27	do.	1,800
Do	Norfolk and Portsmouth, Va.	Feb. 25, 1907	do.	None.	1½ per cent commission on fees; maximum, \$3,000; storage.	3,047.39	do.	1,600
Do	Petersburg, Va.	Nov. 4, 1910	do.	None.	3 per cent commission on fees; maximum, \$3,000; storage.	5,000.00	do.	1,400
Do	Richmond, Va.	Feb. 10, 1910	do.	None.	do.	3,771.86	do.	1,800
Do	Tappahannock, Va.	Feb. 6, 1903	do.	\$250	3 per cent commission on fees; maximum, \$3,000; storage.	542.15	do.	200
Do	Port Townsend, Wash.	Apr. 26, 1906	do.	3,500	Storage	5,500.00	do.	3,000

Do.....	Milwaukee, Wis.....	Dec. 15, 1910	do.....	1,000	3 per cent com- mission on fees; maxi- mum, \$2,500; storage.	4,500.00	do.....	2,500
Customs Service	<i>Surveyors of customs.</i>							
Do.....	San Francisco, Cal.....	Feb. 17, 1911	4 years	5,000	None.....	5,000.00	Special deputy surveyor.....	2,700
Do.....	Denver, Colo.....	Dec. 20, 1909	do.....	1,000	3 per cent com- mission on fees; maxi- mum, \$5,000; storage.	5,000.00	do.....	2,000
Do.....	Atlanta, Ga.....	Jan. 23, 1903	do.....	1,000	do.....	3,611.57	do.....	1,800
Do.....	Cairo, Ill.....	Mar. 20, 1900	4 years	350	3 per cent commission	350.00	Deputy collector of customs.....	(2)
Do.....	Galena, Ill.....				on fees; stor- age; maxi- mum, \$5,000.		Special deputy surveyor.....	3 1
Do.....	Peoria, Ill.....	Jan. 25, 1906	do.....	350	do.....	1,212.13	do.....	1,200
Do.....	Rock Island, Ill.....	Jan. 20, 1898	do.....	350	do.....	555.55	do.....	3 1
Do.....	Evansville, Ind.....	Feb. 10, 1902	do.....	350	do.....	4,440.20	do.....	1,200
Do.....	Indianapolis, Ind.....	Feb. 10, 1906	do.....	1,000	do.....	5,000.00	do.....	2,000
Do.....	Michigan City, Ind.....	Aug. 7, 1899	do.....	350	None.....	350.00	do.....	3 1
Do.....	Burlington, Iowa.....	May 31, 1912	do.....	350	3 per cent commission	292.21	do.....	3 1
Do.....					on fees; stor- age; maxi- mum, \$5,000.			
Do.....	Council Bluffs, Iowa.....	Apr. 28, 1898	do.....	250	do.....	732.24	do.....	120
Do.....	Des Moines, Iowa.....	Mar. 3, 1903	do.....	250	do.....	1,284.41	do.....	1,200
Do.....	Dubuque, Iowa.....	Mar. 20, 1912	do.....	350	do.....	947.15	do.....	120
Do.....	Sioux City, Iowa.....	Apr. 14, 1898	do.....	350	do.....	753.20	do.....	3 1
Do.....	Louisville, Ky.....	June 1, 1901	do.....	350	do.....	5,000.00	do.....	1,800
Do.....	Paducah, Ky.....	Mar. 7, 1911	do.....	350	do.....	454.60	do.....	3 5
Do.....	New Orleans, La.....	Aug. 21, 1912	do.....	3,500	do.....	3,500.00	do.....	2,500
Do.....	Portland, Me.....	Apr. 20, 1900	do.....	4,500	do.....	4,500.00	do.....	1 4
Do.....	Baltimore, Md.....	June 13, 1902	do.....	5,000	do.....	4,500.00	do.....	2,500
Do.....	Boston, Mass.....	Mar. 7, 1911	do.....	5,000	do.....	5,000.00	do.....	2,750
Do.....	Springfield, Mass.....	Mar. 8, 1899	do.....	1,000	3 per cent com- mission on fees; storage; maximum, \$5,000.	5,000.00	do.....	1,500
Do.....								
Do.....	Grand Rapids, Mich.....	July 22, 1911	do.....	1,200	do.....	5,000.00	do.....	1,600
Do.....	St. Louis, Mo.....	Jan. 16, 1902	do.....	350	do.....	5,000.00	do.....	2,500
Do.....	St. Joseph, Mo.....	Apr. 29, 1911	do.....	1,000	do.....	3,493.88	do.....	1,500
Do.....	Kansas City, Mo.....	Jan. 31, 1906	do.....	1,000	do.....	5,000.00	do.....	2,000
Do.....	Lincoln, Nebr.....	June 24, 1907	do.....	900	do.....	1,413.16	do.....	300

¹ Fees not exceeding \$300 per annum.

² Per month.

³ Per day.

⁴ Now administered through the collector of customs, Chicago.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE TREASURY—Continued.

Bureau, office, or other organization unit.	Name and location of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Total compensation fiscal year 1912.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Customs Service.	<i>Surveyors of customs</i> —Continued.							
Do.	Omaha, Nebr.	Mar. 7, 1911	4 years.	\$350	3 per cent commission on fees; maximum, \$5,000; storage.	\$5,000.00	Special deputy surveyor	\$1,600
Do.	Albany, N. Y.	Feb. 1, 1911	do.	600	Fees; maximum, \$5,000.	5,000.00	do.	15
Do.	Greenport, N. Y.	Feb. 4, 1899	do.		do.	154.10	do.	21
Do.	New York, N. Y.	June 2, 1910	do.	8,000	None.	8,000.00	do.	4,000
Do.	Patchogue, N. Y.	Aug. 23, 1898	do.		Fees; maximum, \$5,000.	523.55	do.	21
Do.	Syracuse, N. Y.	Apr. 2, 1907	do.	1,000	3 per cent commission on fees; maximum, \$5,000; storage.	3,202.60	do.	1,800
Do.	Cincinnati, Ohio.	Feb. 18, 1911	do.	350	do.	5,000.00	do.	2,600
Do.	Columbus, Ohio.	Mar. 1, 1906	do.	1,000	do.	5,000.00	do.	1,600
Do.	Dayton, Ohio.	June 8, 1909	do.	600	do.	4,495.21	do.	1,000
Do.	Philadelphia, Pa.	Apr. 28, 1898	do.	5,000	None.	5,000.00	do.	2,500
Do.	Pittsburgh, Pa.	Apr. 7, 1898	do.	350	3 per cent commission on fees; maximum, \$5,000; storage.	5,000.00	do.	1,800
Do.	Chattanooga, Tenn.	Apr. 10, 1908	do.	350	do.	1,122.88	do.	300
Do.	Knoxville, Tenn.	Mar. 23, 1910	do.	350	do.	498.02	do.	21
Do.	Memphis, Tenn.	Aug. 24, 1912	do.	350	do.	3,758.44	do.	1,600
Do.	Nashville, Tenn.	June 8, 1910	do.	1,000	do.	2,061.21	do.	1,200
Do.	Houston, Tex.	Feb. 27, 1907	do.	1,350	do.	4,903.83	do.	1,400
Do.	Salt Lake City, Utah.	Apr. 6, 1904	do.	1,500	do.	1,500.00	do.	900
Do.	Wheeling, W. Va.	June 25, 1907	do.	350	3 per cent commission on fees; storage in a ximum, \$5,000.	733.83	do.	300
Do.	La Crosse, Wis. ³						Deputy collector of customs.	300

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE TREASURY—Continued.

Bureau, office, or other organization unit.	Name and location of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Total compensation fiscal year 1912.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Customs Service.	<i>Assistant appraisers of merchandise—Continued.</i>							
	New York, N. Y.	Mar. 20, 1903	Unlimited.	\$3,500	None.	\$3,500.00		
	do.	Mar. 20, 1907	do.	3,500	do.	3,500.00		
	do.	June 11, 1907	do.	3,500	do.	3,500.00		
	do.	do.	do.	3,500	do.	3,500.00		
	do.	Dec. 20, 1907	do.	3,500	do.	3,500.00		
	do.	Jan. 15, 1909	do.	3,500	do.	3,500.00		
	do.	Sept. 14, 1912	do.	3,500	do.	3,500.00		
Do.	Philadelphia, Pa.	Oct. 21, 1912	do.	3,500	do.	3,500.00		
	do.	June 17, 1897	do.	2,500	do.	2,500.00	Examiner.	\$2,200
	do.	Apr. 30, 1904	do.	2,500	do.	2,500.00		
	do.							
Customs Service.	<i>Special examiners of drugs, medicines, and chemicals.</i>							
	San Francisco, Cal.	Nov. 9, 1897	Unlimited.	2,000	None.	2,000.00	Chemist.	1,400
	New Orleans, La.	Feb. 17, 1899	do.	1,000	do.	1,000.00	Assistant examiner of drugs.	1,800
	Boston, Mass.	Aug. 6, 1912	do.	3,000	do.	3,000.00	Examiner.	1,800
Do.	Philadelphia, Pa.	Apr. 26, 1911	do.	1,800	do.	1,800.00	Chemist in charge.	2,000
Customs Service.	<i>Collectors of internal revenue.</i>							
	Minnesota, district of.	Apr. 21, 1898	Unlimited.	4,500		4,500.00	Chief deputy collector.	2,200
	Missouri, first district.	Feb. 10, 1906	do.	4,500		4,500.00	do.	2,500
	Missouri, sixth district.	Feb. 19, 1907	do.	4,000		4,000.00	do.	2,200
	Montana (including Idaho and Utah), district of.	June 11, 1911	do.	4,000	T. E. \$500.	4,500.00	do.	1,800
	Nebraska, district of.	Feb. 27, 1908	do.	4,500		4,500.00	do.	2,200
	New Hampshire (including Maine and Vermont), district of.	May 23, 1904	do.	4,125	Com. \$25; T. E. \$350.	4,500.00	do.	1,800
	New Jersey, first district.	Oct. 27, 1897	do.	4,125	Com. \$121.33.	4,246.32	do.	1,800
	New Jersey, fifth district.	Jan. 23, 1899	do.	2,750	Com. \$382; T. E. \$875.	4,007.00	do.	1,700
	New Mexico (including Arizona), district of.	Apr. 26, 1912	do.	4,500		4,500.00	do.	2,500
	New York, first district.	Feb. 1, 1910	do.	4,500		4,500.00	do.	2,500
	New York, second district.	Mar. 17, 1905	do.	4,500		4,500.00	do.	2,500
	New York, third district.	June 24, 1910	do.	4,500	None.	4,500.00	do.	2,500
	New York, fourth district.	Mar. 7, 1911	do.	4,500		4,500.00	do.	2,400
	New York, fourteenth district.	Apr. 1, 1911	do.	4,500		4,500.00	do.	1,700
	New York, twenty-first district.	Apr. 4, 1912	do.	4,500		4,500.00	do.	2,200

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE TREASURY—Continued.

Bureau, office, or other organization unit.	Name and location of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Total compensation fiscal year 1912.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
<i>Collectors of internal revenue—Con.</i>								
Customs Service	Massachusetts, third district.	Apr. 6, 1907	Unlimited	\$4,500	None	\$4,500.00	Chief deputy collector.	\$2,400
Do.	Michigan, fourth district.	July 16, 1908	do.	4,500	do.	4,500.00	do.	2,400
Do.	Michigan, first district.	July 22, 1911	do.	4,500	do.	4,500.00	do.	2,000
Do.	Virginia, second district.	Aug. 16, 1905	do.	4,500	do.	4,500.00	do.	2,400
Do.	Virginia, sixth district.	July 16, 1912	do.	4,500	do.	4,500.00	do.	2,400
Do.	Washington (including Alaska), district of	Aug. 5, 1909	do.	4,500	do.	4,500.00	do.	2,200
Do.	West Virginia, district of	Jan. 8, 1909	do.	4,500	do.	4,500.00	do.	2,200
Do.	Wisconsin, first district.	June 28, 1897	do.	4,500	do.	4,500.00	do.	2,400
Do.	Wisconsin, second district.	July 27, 1911	do.	4,500	do.	4,500.00	do.	2,000
<i>Mint officers.</i>								
Bureau of the Mint.	Superintendent, San Francisco.	Aug. 24, 1912	Unlimited	4,500	None	4,500.00	Chief clerk.	2,500
Do.	Assayer, San Francisco.	May 24, 1911	do.	3,000	do.	3,000.00	Assistant assayer.	2,200
Do.	Superintendent, Denver, Colo.	Sept. 30, 1904	do.	4,500	do.	4,500.00	Chief clerk.	2,500
Do.	Assayer, Denver, Colo.	do.	do.	3,000	do.	3,000.00	Assistant assayer.	2,200
Do.	Assayer in charge, New Orleans, La.	June 23, 1911	do.	2,500	do.	2,500.00	do.	1,500
Do.	Assayer in charge, Carson, Nev.	June 16, 1911	do.	2,250	do.	2,250.00	Chief clerk.	1,600
Do.	Superintendent, Philadelphia, Pa.	Apr. 16, 1902	do.	4,500	do.	4,500.00	do.	2,500
Do.	Assayer, Philadelphia, Pa.	Dec. 21, 1881	do.	3,000	do.	3,000.00	Assistant assayer.	2,200
Do.	Engraver, Philadelphia, Pa.	Jan. 20, 1880	do.	4,000	do.	4,000.00	Assistant engraver.	3,000
<i>Assay officers.</i>								
Bureau of the Mint.	Assayer, Boise City, Idaho.	Feb. 17, 1905	Unlimited	2,250	None	2,250.00	Chief clerk.	1,500
Do.	Assayer in charge, Helena, Mont.	Feb. 27, 1907	do.	2,500	do.	2,500.00	do.	1,800
Do.	Superintendent, New York, N. Y.	July 13, 1910	do.	5,000	do.	5,000.00	do.	2,500
Do.	Assayer, New York, N. Y.	Oct. 29, 1910	do.	3,000	do.	3,000.00	Assistant assayer.	2,500
Do.	Assayer and melter, Charlotte, N. C.	May 17, 1911	do.	1,500	do.	1,500.00	Skilled laborer.	450
Do.	Assayer in charge, Deadwood, S. Dak.	Mar. 19, 1903	do.	2,000	do.	2,000.00	Clerk.	1,600
Do.	Assayer in charge, Salt Lake City, Utah.	Jan. 14, 1909	do.	2,500	do.	2,500.00	Chief clerk.	1,600
Do.	Assayer in charge, Seattle, Wash.	Feb. 2, 1906	do.	2,750	do.	2,750.00	do.	2,000

Total number of positions, 337; total compensation, \$1,186,477.99.

WAR DEPARTMENT.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Office of the Secretary	Secretary of War.	May 22, 1911	No statutory limitation.	\$12,000	None.	Assistant and chief clerk.	\$4,000
Do.	Assistant Secretary.	Aug. 29, 1903	do.	5,000	do.	do.	4,000
Bureau of Ordnance and Fortification.	Civilian member of the Board of Ordnance and Fortification.	Mar. 6, 1911	do.	5,000	do.	None.	
Mississippi River Commission.	Member of the Mississippi River Commission.	Mar. 11, 1881	do.	3,000	do.	do.	
Do.	do.	Aug. 2, 1898	do.	3,000	do.	do.	
Do.	do.	Feb. 5, 1910	do.	3,000	do.	do.	
Do. ¹	do.	Apr. 18, 1904	do.	3,000	do.	do.	

Total number of positions, 7; total compensation, \$34,000.

DEPARTMENT OF JUSTICE.

Office of Attorney General	Attorney General	Mar. 9, 1909	During pleasure of President.	\$12,000	None.	Clerk.	\$1,800
Do.	Solicitor General.	July 16, 1912	do.	10,000	do.	Law clerk.	2,000
Do.	Assistant to the Attorney General. ¹	May 15, 1911	do.	7,000	do.	None.	
Office of Attorney General (claims)	do.	Dec. 17, 1907	do.	5,000	do.	Clerk.	1,800
Do.	Assistant to the Attorney General (W. R. H.).	June 9, 1909	do.	5,000	do.	do.	1,600
Do.	Assistant to the Attorney General (W. T. D.).	Jan. 28, 1910	do.	5,000	do.	do.	1,600
Office of Attorney General (Indian depredations).	do.	June 14, 1911	do.	5,000	do.	do.	1,400
Office of Attorney General (Public Lands Division).	do.	May 9, 1911	do.	5,000	do.	Law clerk.	2,000
Do.	Assistant to the Attorney General (J. C. A.).	Aug. 23, 1912	do.	5,000	do.	Clerk.	1,400
Department of the Interior.	Assistant Attorney General, Interior Department. ³	May 15, 1911	do.	5,000	do.	do.	1,800
Department of State.	Solicitor, Department of State. ⁴	Dec. 13, 1910	do.	5,000	do.	do.	1,800
Treasury Department.	Solicitor of the Treasury	Dec. 13, 1912	do.	5,000	do.	do.	2,000
Do.	Assistant Solicitor of the Treasury	Jan. 10, 1898	do.	3,000	do.	Chief clerk.	
Do.	Solicitor of Internal Revenue.	May 18, 1908	do.	3,000	do.	Clerk.	1,800

¹ Under the act of Congress providing for the Mississippi River Commission, one (this) member is appointed from the Coast and Geodetic Survey.² A \$2,000 clerk, secretary to Assistant to Attorney General, has competitive status, but position is excepted.³ Under Interior Department.⁴ Under State Department.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF JUSTICE—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Department of Commerce and Labor.	Solicitor, Department of Commerce and Labor.	Dec. 18, 1906	During pleasure of President.	\$5,000	None.	Clerk.	\$1,800
Do.	Assistant Solicitor, Department of Commerce and Labor.	July 12, 1911	do.	3,000	do.		
United States Supreme Court.	Chief Justice.	Dec. 12, 1910	During good behavior.	15,000	do.	None.	
Do.	Associate Justice.	Jan. 21, 1898	do.	14,500	do.	do.	
Do.	do.	Aug. 11, 1902	do.	14,500	do.	do.	
Do.	do.	Feb. 25, 1903	do.	14,500	do.	do.	
Do.	do.	Dec. 20, 1909	do.	14,500	do.	do.	
Do.	do.	May 2, 1910	do.	14,500	do.	do.	
Do.	do.	Dec. 17, 1910	do.	14,500	do.	do.	
Do.	do.	Dec. 17, 1910	do.	14,500	do.	do.	
Do.	do.	Mar. 13, 1912	do.	14,500	do.	do.	
Court of Claims.	Chief Justice.	Jan. 1, 1906	do.	6,500	do.	do.	
Do.	Judge.	Jan. 28, 1897	do.	6,000	do.	do.	
Do.	do.	Mar. 17, 1905	do.	6,000	do.	do.	
Do.	do.	Jan. 16, 1906	do.	6,000	do.	do.	
Do.	do.	Jan. 1, 1906	do.	6,000	do.	do.	
Court of Customs Appeals.	Presiding judge.	Mar. 30, 1910	do.	7,000	do.	do.	
Do.	Associate judge.	do.	do.	7,000	do.	do.	
Do.	do.	do.	do.	7,000	do.	do.	
Do.	do.	do.	do.	7,000	do.	do.	
Do.	do.	do.	do.	7,000	do.	do.	
Do.	do.	do.	do.	7,000	do.	do.	
Commerce Court.	Judge.	Feb. 8, 1911	do.	7,000	do.	do.	
Do.	do.	Dec. 20, 1910	do.	7,000	do.	do.	
Do.	do.	Jan. 31, 1911	do.	7,000	do.	do.	
Do.	do.	do.	do.	7,000	do.	do.	
Do.	do.	do.	do.	7,000	do.	do.	
Do.	do.	do.	do.	7,000	do.	do.	
First circuit.	Circuit judge.	July 5, 1884	do.	7,000	do.	do.	
Do.	do.	Mar. 17, 1892	do.	7,000	do.	do.	
Do.	do.	July 23, 1912	do.	7,000	do.	do.	
Second circuit.	do.	May 26, 1887	do.	7,000	do.	do.	
Do.	do.	June 3, 1902	do.	7,000	do.	do.	
Do.	do.	Dec. 17, 1907	do.	7,000	do.	do.	
Do.	do.	Dec. 18, 1907	do.	7,000	do.	do.	
Do.	do.	Dec. 18, 1899	do.	7,000	do.	do.	
Third circuit.	do.	Dec. 11, 1906	do.	7,000	do.	do.	
Do.	do.	Apr. 3, 1912	do.	7,000	do.	do.	

Fourth circuit.....	do.	Mar. 17, 1892	do.	7,000	do.	do.
Do.	do.	Apr. 27, 1904	do.	7,000	do.	do.
Fifth circuit.....	do.	May 13, 1891	do.	7,000	do.	do.
Do.	do.	Mar. 17, 1892	do.	7,000	do.	do.
Do.	do.	Mar. 2, 1899	do.	7,000	do.	do.
Sixth circuit.....	do.	Mar. 16, 1909	do.	7,000	do.	do.
Do.	do.	Jan. 31, 1910	do.	7,000	do.	do.
Do.	do.	Oct. 3, 1911	do.	7,000	do.	do.
Seventh circuit.....	do.	Jan. 21, 1902	do.	7,000	do.	do.
Do.	do.	Mar. 1, 1905	do.	7,000	do.	do.
Do.	do.	Mar. 18, 1905	do.	7,000	do.	do.
Eighth circuit.....	do.	Mar. 17, 1892	do.	7,000	do.	do.
Do.	do.	Nov. 17, 1905	do.	7,000	do.	do.
Do.	do.	Dec. 12, 1905	do.	7,000	do.	do.
Do.	do.	Jan. 31, 1911	do.	7,000	do.	do.
Ninth circuit.....	do.	Mar. 18, 1892	do.	7,000	do.	do.
Do.	do.	Feb. 22, 1895	do.	7,000	do.	do.
Do.	do.	May 20, 1897	do.	7,000	do.	do.
Court of Appeals, District of Columbia.	Chief justice.	Jan. 5, 1905	do.	7,500	do.	do.
Do.	Associate justice.	Dec. 11, 1906	do.	7,000	do.	do.
Do.	do.	Dec. 12, 1907	do.	7,000	do.	do.
Supreme Court, District of Columbia.	Chief justice.	Nov. 16, 1903	do.	6,000	do.	do.
Do.	Associate justice.	Dec. 19, 1899	do.	6,000	do.	do.
Do.	do.	Feb. 6, 1902	do.	6,000	do.	do.
Do.	do.	Dec. 8, 1902	do.	6,000	do.	do.
Do.	do.	Nov. 17, 1903	do.	6,000	do.	do.
Do.	do.	Dec. 13, 1904	do.	6,000	do.	do.
Police court, District of Columbia.	Judge.	Dec. 21, 1911	do.	3,600	do.	do.
Do.	do.	Mar. 30, 1910	do.	3,600	do.	do.
Juvenile court, District of Columbia.	do.	July 1, 1906	do.	2,500	do.	do.
Municipal court, District of Columbia.	do.	Jan. 11, 1910	do.	2,500	do.	do.
Do.	do.	do.	do.	2,500	do.	do.
Do.	do.	Dec. 18, 1911	do.	2,500	do.	do.
Do.	do.	Jan. 11, 1910	do.	2,500	do.	do.
Hawaii:						
Supreme Court.	Chief justice.	May 15, 1911	4 years.	6,000	None.	None.
Do.	Associate justice.	May 6, 1909	do.	5,500	do.	do.
Do.	do.	Jan. 25, 1910	do.	5,500	do.	do.
Circuit Court, first circuit.	First judge.	Mar. 7, 1910	do.	4,000	do.	do.
Do.	do.	May 6, 1909	do.	4,000	do.	do.
Do.	Second judge.	Mar. 6, 1906	do.	4,000	do.	do.
Circuit Court, second circuit.	Third judge.	Feb. 9, 1909	do.	4,000	do.	do.
Circuit Court, third circuit.	Judge.	Jan. 6, 1909	do.	4,000	do.	do.
Circuit Court, fourth circuit.	do.	do.	do.	4,000	do.	do.
Circuit Court, fifth circuit.	do.	July 13, 1912	do.	4,000	do.	do.

¹ See Commerce Court for additional circuit judges.

Territorial judges.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF JUSTICE—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
<i>Territorial judges—Continued.</i>							
Porto Rico:	Chief justice.	Apr. 9, 1909	Indefinite.	\$5,000	None	None.	
Supreme Court.	Associate justice.	Dec. 17, 1901	do.	4,500	do.	do.	
Do.	do.	Dec. 12, 1904	do.	4,500	do.	do.	
Do.	do.	Apr. 9, 1909	do.	4,500	do.	do.	
Do.	do.	Jan. 16, 1911	do.	4,500	do.	do.	
Alabama, northern district.	District judge.	May 18, 1909	During good behavior.	6,000	do.	do.	
Alabama, middle and northern.	do.	Dec. 17, 1901	do.	6,000	do.	do.	
Alabama, southern district.	do.	Jan. 12, 1887	do.	6,000	do.	do.	
Alaska, Division No. 1.	do.	May 8, 1909	4 years.	7,500	do.	do.	
Alaska, Division No. 2.	do.	Dec. 13, 1910	do.	7,500	do.	do.	
Alaska, Division No. 3.	do.	June 16, 1899	do.	7,500	do.	do.	
Alaska, Division No. 4.	do.	Aug. 16, 1912	do.	7,500	do.	do.	
Arizona.	do.	Aug. 26, 1912	During good behavior.	6,000	do.	do.	
Arkansas, eastern district.	do.	Jan. 9, 1901	do.	6,000	do.	do.	
Arkansas, western district.	do.	June 20, 1911	do.	6,000	do.	do.	
California, northern district.	do.	June 8, 1897	do.	6,000	do.	do.	
Do.	do.	Dec. 17, 1907	do.	6,000	do.	do.	
California, southern district.	do.	Mar. 1, 1885	do.	6,000	do.	do.	
Colorado.	do.	Apr. 10, 1906	do.	6,000	do.	do.	
Connecticut.	do.	Mar. 23, 1902	do.	6,000	do.	do.	
Delaware.	do.	May 11, 1897	do.	6,000	do.	do.	
Florida, northern.	do.	May 20, 1908	do.	6,000	do.	do.	
Florida, southern.	do.	Aug. 26, 1912	do.	6,000	do.	do.	
Georgia, northern.	do.	Aug. 13, 1886	do.	6,000	do.	do.	
Georgia, southern.	do.	Feb. 18, 1885	do.	6,000	do.	do.	
Hawaii.	do.	Dec. 16, 1909	6 years.	6,000	do.	do.	
Do.	do.	May 15, 1911	do.	6,000	do.	do.	
Idaho.	do.	Dec. 17, 1907	During good behavior.	6,000	do.	do.	
Illinois, northern.	do.	Mar. 18, 1905	do.	6,000	do.	do.	
Do.	do.	Jan. 11, 1910	do.	6,000	do.	do.	
Illinois, eastern.	do.	Mar. 17, 1905	do.	6,000	do.	do.	
Illinois, southern.	do.	Mar. 8, 1901	do.	6,000	do.	do.	
Indiana.	do.	Dec. 8, 1902	do.	6,000	do.	do.	
Iowa, northern.	do.	Mar. 7, 1904	do.	6,000	do.	do.	

Iowa, southern	do	do	7, 1900	do	do	6, 000	do	do
Kansas	do	do	May	do	do	6, 000	do	do
Kentucky, eastern	do	do	Dec. 1, 1903	do	do	6, 000	do	do
Kentucky, western	do	do	Dec. 17, 1901	do	do	6, 000	do	do
Louisiana, eastern	do	do	Mar. 3, 1899	do	do	6, 000	do	do
Louisiana, western	do	do	Feb. 2, 1909	do	do	6, 000	do	do
Maine	do	do	May 18, 1881	do	do	6, 000	do	do
Maryland	do	do	July 1, 1902	do	do	6, 000	do	do
Massachusetts	do	do	Apr. 4, 1910	do	do	6, 000	do	do
Michigan, eastern district	do	do	Aug. 12, 1912	do	do	6, 000	do	do
Michigan, western district	do	do	Aug. 6, 1912	do	do	6, 000	do	do
Minnesota	do	do	Oct. 3, 1911	do	do	6, 000	do	do
Do	do	do	July 1, 1903	do	do	6, 000	do	do
Mississippi, northern and southern districts	do	do	May 18, 1909	do	do	6, 000	do	do
Missouri, eastern district	do	do	Jan. 11, 1892	do	do	6, 000	do	do
Missouri, western district	do	do	Apr. 1, 1907	do	do	6, 000	do	do
Montana	do	do	June 26, 1910	do	do	6, 000	do	do
Nebraska	do	do	Mar. 8, 1912	do	do	6, 000	do	do
Do	do	do	Feb. 18, 1897	do	do	6, 000	do	do
Nevada	do	do	Mar. 1, 1907	do	do	6, 000	do	do
New Hampshire	do	do	Jan. 10, 1907	do	do	6, 000	do	do
New Jersey	do	do	Feb. 20, 1891	do	do	6, 000	do	do
Do	do	do	Mar. 17, 1905	do	do	6, 000	do	do
New Mexico	do	do	May 18, 1909	do	do	6, 000	do	do
New York, northern district	do	do	Feb. 20, 1912	do	do	6, 000	do	do
New York, southern district	do	do	Dec. 8, 1902	do	do	6, 000	do	do
Do	do	do	Mar. 3, 1903	do	do	6, 000	do	do
Do	do	do	June 27, 1906	do	do	6, 000	do	do
Do	do	do	Apr. 26, 1909	do	do	6, 000	do	do
Do	do	do	Feb. 26, 1912	do	do	6, 000	do	do
Do	do	do	Jan. 9, 1907	do	do	6, 000	do	do
New York, eastern district	do	do	Jan. 26, 1911	do	do	6, 000	do	do
Do	do	do	June 5, 1900	do	do	6, 000	do	do
Do	do	do	May 25, 1909	do	do	6, 000	do	do
North Carolina, eastern district	do	do	Jan. 9, 1901	do	do	6, 000	do	do
North Carolina, western district	do	do	Feb. 18, 1897	do	do	6, 000	do	do
North Dakota	do	do	June 24, 1910	do	do	6, 000	do	do
Ohio, northern district	do	do	May 9, 1911	do	do	6, 000	do	do
Do	do	do	Mar. 7, 1904	do	do	6, 000	do	do
Ohio, southern district	do	do	Jan. 13, 1908	do	do	6, 000	do	do
Do	do	do	do	do	do	6, 000	do	do
Oklahoma, eastern district	do	do	Jan. 10, 1906	do	do	6, 000	do	do
Oklahoma, western district	do	do	Apr. 28, 1909	do	do	6, 000	do	do
Oregon	do	do	Apr. 19, 1904	do	do	6, 000	do	do
Do	do	do	July 16, 1912	do	do	6, 000	do	do
Pennsylvania, eastern district	do	do	Mar. 2, 1911	do	do	6, 000	do	do
Do	do	do	Feb. 1, 1908	do	do	6, 000	do	do
Pennsylvania, middle district	do	do	Apr. 8, 1909	do	do	6, 000	do	do
Pennsylvania, western district	do	do	do	do	do	6, 000	do	do

1 Appointed through War Department.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF JUSTICE—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
<i>Territorial judges—Continued.</i>							
Porto Rico.....	District judge	July 19, 1911	4 years	\$6,000	None	None	
Rhode Island.....	do.	Dec. 15, 1896	During good behavior.	6,000	do.	do.	
South Carolina.....	do.	June 7, 1911	do.	6,000	do.	do.	
South Dakota.....	do.	do.	do.	6,000	do.	do.	
Tennessee, eastern and middle districts.	do.	May 13, 1908	do.	6,000	do.	do.	
Tennessee, western district.	do.	Jan. 17, 1905	do.	6,000	do.	do.	
Texas, northern district.	do.	Feb. 15, 1899	do.	6,000	do.	do.	
Texas, southern district.	do.	July 1, 1902	do.	6,000	do.	do.	
Texas, eastern district.	do.	June 6, 1910	do.	6,000	do.	do.	
Texas, western district.	do.	June 26, 1888	do.	6,000	do.	do.	
Utah.....	do.	Feb. 4, 1896	do.	6,000	do.	do.	
Vermont.....	do.	Dec. 11, 1906	do.	6,000	do.	do.	
Virginia, eastern district.	do.	Mar. 22, 1898	do.	6,000	do.	do.	
Virginia, western district.	do.	Dec. 18, 1901	do.	6,000	do.	do.	
Washington, eastern district.	do.	Jan. 31, 1911	do.	6,000	do.	do.	
Washington, western district.	do.	May 1, 1912	do.	6,000	do.	do.	
Do.	do.	Aug. 26, 1912	do.	6,000	do.	do.	
West Virginia, northern district.	do.	Mar. 14, 1905	do.	6,000	do.	do.	
West Virginia, southern district.	do.	Dec. 17, 1901	do.	6,000	do.	do.	
Wisconsin, eastern district.	do.	Mar. 20, 1912	do.	6,000	do.	do.	
Wisconsin, western district.	do.	Jan. 9, 1905	do.	6,000	do.	do.	
Wyoming.....	do.	Sept. 22, 1890	do.	6,000	do.	do.	
Alabama, northern district.	United States attorney.	July 18, 1912	4 years	4,000	do.	Chief office deputy.	\$1,800
Do.	United States marshal.	Jan. 14, 1910	do.	4,000	do.	None	
Alabama, southern district.	United States attorney.	Sept. 6, 1912	do.	3,000	do.	Chief office deputy.	1,800
Do.	United States marshal.	Jan. 14, 1903	do.	4,000	do.	None	
Alabama, middle district.	United States attorney.	Apr. 25, 1910	do.	4,000	do.	Chief office deputy.	1,500
Do.	United States marshal.	Jan. 31, 1910	do.	4,000	do.	None	
Alaska, division No. 1.	United States attorney.	June 20, 1910	do.	5,000	do.	Chief office deputy.	2,200
Do.	United States marshal.	Jan. 9, 1911	do.	4,000	do.	None	
Alaska, division No. 2.	United States attorney.	Dec. 13, 1910	do.	5,000	do.	Chief office deputy.	3,000
Do.	United States marshal.	June 16, 1909	do.	4,000	do.	None	
Alaska, division No. 3.	United States attorney.	Dec. 19, 1910	do.	5,000	do.	Chief office deputy.	2,400
Do.	United States marshal.	July 1, 1909	do.	4,000	do.	None	
Alaska, division No. 4.	United States attorney.	Aug. 8, 1912	do.	5,000	do.	Chief office deputy.	

Do.....	United States marshal	Jan. 13, 1909	do.	4,000	do.	Chief office deputy	3,200
Arizona	United States attorney	May 5, 1912	do.	4,000	do.	None	1,800
Do.....	United States marshal	May 1, 1912	do.	4,000	do.	Chief office deputy	1,800
Arkansas, eastern district	United States attorney	May 13, 1909	do.	4,000	do.	None	1,700
Do.....	United States marshal	May 25, 1910	do.	4,000	do.	Chief office deputy	1,700
Arkansas, western district	United States attorney	May 26, 1909	do.	5,000	do.	None	2,000
Do.....	United States marshal	May 4, 1910	do.	5,000	do.	Chief office deputy	2,000
California, northern district	United States attorney	Apr. 9, 1912	do.	4,500	do.	Clerk	2,500
Do.....	United States marshal	June 22, 1910	do.	4,000	do.	Chief office deputy	2,500
California, southern district	United States attorney	Apr. 19, 1909	do.	4,000	do.	Clerk	900
Do.....	United States marshal	June 22, 1910	do.	4,000	do.	Chief office deputy	2,200
Colorado	United States attorney	Feb. 17, 1912	do.	4,000	do.	Clerk	2,200
Do.....	United States marshal	Mar. 2, 1911	do.	2,500	do.	Chief office deputy	1,800
Connecticut	United States attorney	Apr. 15, 1912	do.	2,500	do.	None	1,000
Do.....	United States marshal	Jan. 31, 1911	do.	2,500	do.	Chief office deputy	1,000
Delaware	United States attorney	Feb. 13, 1912	do.	2,000	do.	None	1,000
Do.....	United States marshal	Apr. 11, 1912	do.	2,000	do.	Chief office deputy	1,700
District of Columbia	United States attorney	Apr. 6, 1910	4 years, or until appointment and qualification of successor	2,200	Fees	Law clerk	
Do.....	United States marshal	Jan. 9, 1910	do.	5,500	None	Chief office deputy	3,000
Florida, northern district	United States attorney	Jan. 12, 1909	do.	3,500	do.	None	1,600
Do.....	United States marshal	Feb. 27, 1911	do.	3,000	do.	Chief office deputy	1,600
Florida, southern district	United States attorney	Oct. 28, 1912	do.	3,500	do.	None	1,300
Do.....	United States marshal	Feb. 18, 1910	do.	3,000	do.	Chief office deputy	1,300
Georgia, northern district	United States attorney	Apr. 6, 1910	do.	5,000	do.	Clerk	1,400
Do.....	United States marshal	Jan. 11, 1910	do.	5,000	do.	Chief office deputy	2,000
Georgia, southern district	United States attorney	Mar. 13, 1912	do.	3,500	do.	None	1,800
Do.....	United States marshal	Jan. 20, 1909	do.	3,500	do.	Chief office deputy	1,900
Hawaii	United States attorney	Feb. 10, 1908	6 years, or until a appointment and qualification of successor	4,000	do.	Clerk	
Do.....	United States marshal	do.	do.	3,000	do.	Chief office deputy	1,800
Idaho	United States attorney	Dec. 16, 1908	4 years, or until appointment and qualification of successor	4,000	do.	None	
Do.....	United States marshal	do.	do.	4,000	do.	Chief office deputy	1,600
Illinois, northern district	United States attorney	Aug. 1, 1911	do.	10,000	do.	Chief clerk	3,000
Do.....	United States marshal	do.	do.	5,000	do.	Chief office deputy	2,500
Illinois, southern district	United States attorney	May 6, 1910	do.	5,000	do.	None	1,900
Do.....	United States marshal	do.	do.	4,500	do.	Chief office deputy	1,900

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF JUSTICE—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Illinois, eastern district.	United States attorney.	Feb. 22, 1910	4 years, or until a appointment and qualification of successor.	\$5,000	None.	None.	.....
Do.	United States marshal.	do	do.	4,500	do.	Chief office deputy.	\$2,000
Indiana.	United States attorney.	Apr. 1, 1909	do.	5,000	do.	None.	.....
Do.	United States marshal.	May 9, 1911	do.	4,500	do.	Chief office deputy.	1,800
Iowa, northern district.	United States attorney.	Dec. 10, 1907	do.	4,500	do.	None.	.....
Do.	United States marshal.	do	do.	4,000	do.	Chief office deputy.	1,500
Iowa, southern district.	United States attorney.	Dec. 17, 1907	do.	4,500	do.	None.	.....
Do.	United States marshal.	Dec. 10, 1907	do.	4,000	do.	Chief office deputy.	1,800
Kansas.	United States attorney.	Dec. 18, 1905	do.	4,500	do.	Clerk.	900
Do.	United States marshal.	July 24, 1911	do.	4,000	do.	Chief office deputy.	2,000
Kentucky.	United States attorney.	Jan. 26, 1911	do.	5,000	do.	None.	.....
Kentucky, eastern district.	United States marshal.	Jan. 25, 1910	do.	5,000	do.	Chief office deputy.	2,000
Do.	United States attorney.	Mar. 2, 1911	do.	5,000	do.	None.	.....
Kentucky, western district.	United States marshal.	June 7, 1910	do.	3,500	do.	Chief office deputy.	1,800
Do.	United States attorney.	Feb. 18, 1909	do.	4,000	do.	None.	.....
Louisiana, eastern district.	United States marshal.	June 14, 1912	do.	2,500	do.	Chief office deputy.	1,500
Do.	United States attorney.	Jan. 1, 1911	do.	4,000	do.	None.	.....
Louisiana, western district.	United States marshal.	Dec. 13, 1910	do.	2,500	do.	Chief office deputy.	1,500
Do.	United States attorney.	Jan. 19, 1910	do.	3,000	do.	None.	.....
Maine.	United States marshal.	Dec. 19, 1911	do.	3,000	do.	Chief office deputy.	2,000
Do.	United States attorney.	Apr. 4, 1910	do.	3,000	do.	Messenger.	30
Maryland.	United States marshal.	July 17, 1910	do.	3,500	do.	Chief office deputy.	2,000
Do.	United States attorney.	Jan. 11, 1910	do.	5,000	do.	Clerk.	1,300
Massachusetts.	United States marshal.	May 28, 1912	do.	5,000	do.	Chief office deputy.	2,600
Do.	United States attorney.	Aug. 6, 1912	do.	4,000	do.	None.	.....
Michigan, eastern district.	United States marshal.	May 2, 1910	do.	4,000	do.	Chief office deputy.	1,800
Do.	United States attorney.	Dec. 13, 1910	do.	3,500	do.	None.	.....
Michigan, western district.	United States marshal.	Feb. 1, 1911	do.	3,000	do.	Chief office deputy.	1,600
Do.	United States attorney.	June 7, 1910	do.	4,000	do.	None.	.....
Minnesota.	United States marshal.	Dec. 19, 1911	do.	4,000	do.	Chief office deputy.	2,100
Do.	United States attorney.	Sept. 27, 1912	do.	3,500	do.	None.	.....
Mississippi, northern district.	United States marshal.	July 23, 1912	do.	3,000	do.	Chief office deputy.	1,500
Do.	United States attorney.	May 9, 1911	do.	3,500	do.	None.	.....
Mississippi, southern district.	United States marshal.	Feb. 26, 1912	do.	3,000	do.	Chief office deputy.	1,500
Do.	United States attorney.	do	do.	3,000	do.	Chief office deputy.	1,500

Missouri, eastern district.....	United States attorney.....	Jan. 27, 1910	do.	4,500	do.	Clerk.....	900
Do.....	United States marshal.....	June 21, 1910	do.	4,000	do.	Chief office deputy.....	1,800
Do.....	United States attorney.....	June 24, 1910	do.	4,500	do.	Clerk.....	1,200
Do.....	United States marshal.....	Dec. 13, 1910	do.	4,000	do.	Chief office deputy.....	2,000
Montana.....	United States attorney.....	July 13, 1912	do.	4,000	do.	None.....	
Do.....	United States marshal.....	May 1, 1911	do.	3,500	do.	Chief office deputy.....	1,800
Nebraska.....	United States attorney.....	Feb. 1, 1910	do.	4,000	do.	Clerk.....	1,500
Do.....	United States marshal.....	Jan. 25, 1910	do.	4,000	do.	Chief office deputy.....	1,800
Nevada.....	United States attorney.....	Jan. 19, 1910	do.	4,000	do.	None.....	
Do.....	United States marshal.....	Jan. 18, 1909	do.	2,600	do.	Chief office deputy.....	1,700
New Hampshire.....	United States attorney.....	May 12, 1911	do.	2,000	do.	None.....	
Do.....	United States marshal.....	Feb. 19, 1911	do.	2,000	do.	Chief office deputy.....	1,000
New Jersey.....	United States attorney.....	Dec. 10, 1907	do.	3,000	do.	Clerk.....	1,000
Do.....	United States marshal.....	May 17, 1910	do.	3,000	do.	Chief office deputy.....	1,800
New Mexico.....	United States attorney.....	Feb. 20, 1912	do.	4,000	do.	None.....	
Do.....	United States marshal.....	Aug. 20, 1912	do.	4,000	do.	Chief office deputy.....	1,800
New York, northern district.....	United States attorney.....	Apr. 1, 1909	do.	4,500	do.	None.....	
Do.....	United States marshal.....	Jan. 4, 1912	do.	5,000	do.	Chief office deputy.....	2,000
New York, southern district.....	United States attorney.....	Apr. 1, 1909	do.	10,000	do.	Chief clerk.....	3,000
Do.....	United States marshal.....	Jan. 17, 1910	do.	5,000	do.	Chief office deputy.....	2,750
New York, eastern district.....	United States attorney.....	Jan. 18, 1911	do.	4,500	do.	Clerk.....	1,200
Do.....	United States marshal.....	Apr. 22, 1910	do.	4,000	do.	Chief office deputy.....	2,000
New York, western district.....	United States attorney.....	Mar. 4, 1909	do.	4,500	do.	Clerk.....	150
Do.....	United States marshal.....	May 28, 1912	do.	5,000	do.	Chief office deputy.....	1,600
North Carolina, eastern district.....	United States attorney.....	Feb. 28, 1910	do.	4,000	do.	None.....	
Do.....	United States marshal.....	Mar. 8, 1910	do.	4,000	do.	Chief office deputy.....	1,600
North Carolina, western district.....	United States attorney.....	Jan. 31, 1911	do.	4,500	do.	Clerk.....	1,000
Do.....	United States marshal.....	Jan. 31, 1911	do.	4,500	do.	Chief office deputy.....	2,000
North Dakota.....	United States attorney.....	Mar. 8, 1910	do.	4,000	do.	Chief office deputy.....	1,800
Do.....	United States marshal.....	Jan. 31, 1911	do.	4,000	do.	None.....	
Ohio, northern district.....	United States attorney.....	Feb. 9, 1911	do.	4,500	do.	Chief office deputy.....	2,000
Do.....	United States marshal.....	May 9, 1911	do.	4,000	do.	Chief office deputy.....	2,600
Ohio, southern district.....	United States attorney.....	Aug. 26, 1912	do.	4,500	do.	Messenger.....	250
Do.....	United States marshal.....	Feb. 7, 1912	do.	4,000	do.	Chief office deputy.....	4,900
Oklahoma, eastern district.....	United States attorney.....	Jan. 26, 1911	do.	4,000	do.	Clerk.....	4,000
Do.....	United States marshal.....	Jan. 13, 1908	do.	4,000	do.	Chief office deputy.....	4,900
Oklahoma, western district.....	United States attorney.....	Mar. 31, 1908	do.	4,000	do.	Clerk.....	2,000
Do.....	United States marshal.....	July 18, 1912	do.	4,000	do.	Chief office deputy.....	1,000
Oregon.....	United States attorney.....	Feb. 15, 1911	do.	4,500	do.	Clerk.....	1,000
Do.....	United States marshal.....	Mar. 17, 1908	do.	4,000	do.	Chief office deputy.....	1,800
Pennsylvania, eastern district.....	United States attorney.....	Aug. 21, 1912	do.	6,000	do.	Clerk.....	1,400
Do.....	United States marshal.....	July 18, 1912	do.	4,000	do.	Chief office deputy.....	2,000
Pennsylvania, middle district.....	United States attorney.....	Aug. 20, 1912	do.	4,000	do.	Chief office deputy.....	1,600
Do.....	United States marshal.....	Mar. 3, 1911	do.	4,500	do.	None.....	
Pennsylvania, western district.....	United States attorney.....	Dec. 21, 1911	do.	4,000	do.	Chief office deputy.....	1,900
Do.....	United States marshal.....	Apr. 15, 1909	do.	4,500	do.	Clerk.....	1,600
Porto Rico.....	United States attorney.....	Jan. 24, 1910	do.	4,000	do.	Chief office deputy.....	1,800
Do.....	United States marshal.....	Mar. 20, 1912	do.	4,000	do.	None.....	
Do.....	United States marshal.....	Jan. 25, 1910	do.	3,500	do.	do.....	

1 Per month.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF JUSTICE—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
Rhode Island.....	United States attorney.....	Sept. 1, 1911	4 years or until appointment and qualification of successor.	\$2,500	None	None	.....
Do.....	United States marshal.....	Feb. 20, 1910	do.	2,000	do.	do.	.....
South Carolina.....	United States attorney.....	Feb. 1, 1910	do.	4,500	do.	do.	.....
Do.....	United States marshal.....	Mar. 1, 1911	do.	4,500	do.	Chief office deputy	\$1,800
South Dakota.....	United States attorney.....	Apr. 1, 1909	do.	4,000	do.	None	.....
Do.....	United States marshal.....	Feb. 8, 1910	do.	4,000	do.	Chief office deputy	1,800
Tennessee, eastern district.....	United States attorney.....	May 11, 1910	do.	4,500	do.	None	.....
Do.....	United States marshal.....	Apr. 25, 1910	do.	4,000	do.	Chief office deputy	1,800
Tennessee.....	United States attorney.....	Feb. 1, 1910	do.	4,500	do.	None	.....
Do.....	United States marshal.....	Mar. 9, 1910	do.	4,000	do.	Chief office deputy	1,500
Tennessee, western district.....	United States attorney.....	June 28, 1910	do.	4,000	do.	None	.....
Do.....	United States marshal.....	June 16, 1910	do.	4,000	do.	Chief office deputy	1,500
Texas.....	United States attorney.....	Mar. 2, 1911	do.	4,000	do.	None	.....
Do.....	United States marshal.....	Jan. 16, 1912	do.	4,000	do.	Chief office deputy	1,900
Texas, southern district.....	United States attorney.....	Feb. 8, 1911	do.	4,000	do.	None	.....
Do.....	United States marshal.....	July 1, 1910	do.	4,000	do.	Chief office deputy	1,600
Texas, eastern district.....	United States attorney.....	June 6, 1910	do.	4,000	do.	None	.....
Do.....	United States marshal.....	June 19, 1910	do.	4,000	do.	Chief office deputy	2,000
Texas, western district.....	United States attorney.....	Mar. 4, 1910	do.	4,000	do.	Clerk	2,000
Do.....	United States marshal.....	June 27, 1910	do.	4,000	do.	Chief office deputy	.....
Utah.....	United States attorney.....	July 23, 1909	do.	3,500	do.	None	.....
Do.....	United States marshal.....	Dec. 13, 1910	do.	2,500	do.	Chief office deputy	1,600
Vermont.....	United States attorney.....	Dec. 18, 1911	do.	2,500	do.	None	.....
Do.....	United States marshal.....	July 24, 1912	do.	4,000	do.	Chief office deputy	1,400
Virginia, eastern district.....	United States attorney.....	Jan. 25, 1910	do.	3,500	do.	None	.....
Do.....	United States marshal.....	Mar. 9, 1910	do.	4,000	do.	Clerk	1,600
Virginia, western district.....	United States attorney.....	Mar. 20, 1910	do.	4,000	do.	Chief office deputy	1,600
Do.....	United States marshal.....	Dec. 13, 1910	do.	4,500	do.	None	.....
Washington, eastern district.....	United States attorney.....	Feb. 15, 1911	do.	4,000	do.	Chief office deputy	1,800
Do.....	United States marshal.....	Sept. 2, 1912	do.	4,000	do.	Clerk	1,080
Washington, western district.....	United States attorney.....	Feb. 15, 1911	do.	4,500	do.	Chief office deputy	2,250
Do.....	United States marshal.....	Jan. 6, 1910	do.	4,500	do.	None	.....
West Virginia, northern district.....	United States attorney.....	Jan. 6, 1910	do.	4,500	do.	Chief office deputy	.....

Do.....	do.....	do.....	do.....	Chief office deputy.....	1,700
West Virginia, southern district.....	do.....	Apr. 26, 1909	do.....	None.....	1,800
Do.....	do.....	Jan. 6, 1910	do.....	Chief office deputy.....	1,800
Wisconsin, eastern district.....	do.....	July 6, 1911	do.....	None.....	1,800
Do.....	do.....	do.....	do.....	Chief office deputy.....	1,800
Wisconsin, western district.....	do.....	Apr. 26, 1909	do.....	None.....	1,800
Do.....	do.....	Mar. 20, 1912	do.....	Chief office deputy.....	1,800
Wyoming.....	do.....	Dec. 19, 1911	do.....	None.....	1,500
Do.....	do.....	July 1, 1912	do.....	Chief office deputy.....	1,500

Total number of positions, 371; total compensation, \$1,962,400.

POST OFFICE DEPARTMENT.

Office of Postmaster General.....	Postmaster General.....	Mar. 6, 1909	Pleasure of the President.....	\$12,000	None.....	Chief clerk, Post Office Department.....	\$4,000
Office of First Assistant Postmaster General.....	First Assistant Postmaster General.....	Feb. 29, 1908	do.....	5,000	do.....	Chief clerk, office of First Assistant Postmaster General.....	2,500
Office of Second Assistant Postmaster General.....	Second Assistant Postmaster General.....	Sept. 29, 1908	do.....	5,000	do.....	Chief clerk, office of Second Assistant Postmaster General.....	2,500
Office of Third Assistant Postmaster General.....	Third Assistant Postmaster General.....	Dec. 1, 1910	do.....	5,000	do.....	Chief clerk, office of Third Assistant Postmaster General.....	2,500
Office of Fourth Assistant Postmaster General.....	Fourth Assistant Postmaster General.....	Mar. 20, 1905	do.....	5,000	do.....	Chief clerk, office of Fourth Assistant Postmaster General.....	2,500
Office of Postmaster General.....	Purchasing agent.....	Jan. 12, 1909	4 years.....	4,000	do.....	Chief clerk, office of purchasing agent.....	2,000
Postal service.....	5 postmasters of the first class.....	Not given.....	4 years.....	8,000	None.....	Assistant postmaster.....	1,400
Do.....	38 postmasters of the first class.....	do.....	do.....	6,000	do.....	do.....	3,000
Do.....	8 postmasters of the first class.....	do.....	do.....	5,000	do.....	do.....	2,500
Do.....	4 postmasters of the first class.....	do.....	do.....	4,000	do.....	do.....	2,000
Do.....	4 postmasters of the first class.....	do.....	do.....	3,900	do.....	do.....	1,900
Do.....	13 postmasters of the first class.....	do.....	do.....	3,800	do.....	do.....	1,800
Do.....	13 postmasters of the first class.....	do.....	do.....	3,700	do.....	do.....	1,800
Do.....	24 postmasters of the first class.....	do.....	do.....	3,600	do.....	do.....	1,700
Do.....	26 postmasters of the first class.....	do.....	do.....	3,500	do.....	do.....	1,700
Do.....	51 postmasters of the first class.....	do.....	do.....	3,400	do.....	do.....	1,600
Do.....	64 postmasters of the first class.....	do.....	do.....	3,300	do.....	do.....	1,600
Do.....	65 postmasters of the first class.....	do.....	do.....	3,200	do.....	do.....	1,500
Do.....	98 postmasters of the first class.....	do.....	do.....	3,100	do.....	do.....	1,500
Do.....	47 postmasters of the first class.....	do.....	do.....	2,900	do.....	do.....	1,400
Do.....	54 postmasters of the second class.....	do.....	do.....	2,800	do.....	do.....	1,400
Do.....	90 postmasters of the second class.....	do.....	do.....	2,700	do.....	do.....	1,300
Do.....	163 postmasters of the second class.....	do.....	do.....	2,600	do.....	do.....	1,300
Do.....	152 postmasters of the second class.....	do.....	do.....	2,500	do.....	do.....	1,200
Do.....	234 postmasters of the second class.....	do.....	do.....	2,400	do.....	do.....	1,200
Do.....	274 postmasters of the second class.....	do.....	do.....	2,300	do.....	do.....	1,100
Do.....	282 postmasters of the second class.....	do.....	do.....	2,300	do.....	do.....	1,100

Maximum.

* Usual.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

POST OFFICE DEPARTMENT—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of President in same organization.	Salary.
Postal service	203 postmasters of the second class	Not given	4 years	\$2,200	None	Assistant postmaster	\$1,100
Do.	184 postmasters of the second class	do	do	2,100	do	do	1,000
Do.	304 postmasters of the second class	do	do	2,000	do	do	1,000
Do.	209 postmasters of the third class	do	do	1,900	do	do	(2)
Do.	445 postmasters of the third class	do	do	1,800	do	do	(2)
Do.	570 postmasters of the third class	do	do	1,700	do	do	(2)
Do.	694 postmasters of the third class	do	do	1,600	do	do	(2)
Do.	853 postmasters of the third class	do	do	1,500	do	do	(2)
Do.	787 postmasters of the third class	do	do	1,400	do	do	(2)
Do.	543 postmasters of the third class	do	do	1,300	do	do	(2)
Do.	724 postmasters of the third class	do	do	1,200	do	do	(2)
Do.	700 postmasters of the third class	do	do	1,100	do	do	(2)
Do.	288 postmasters of the third class	do	do	1,000	do	do	(2)

Total number of positions, 8,286; total compensation, \$14,656,500.

DEPARTMENT OF THE NAVY.

Office of the Secretary	Secretary	Mar. 5, 1909	Indefinite	\$12,000	None	Chief clerk	\$3,000
Do.	Assistant Secretary	Mar. 6, 1909	do	5,000	do	do	2,000
Bureau of Navigation	Chief of bureau	Jan. 1, 1912	4 years	6,000	Allowances of rank	do	2,000
Bureau of Construction and Repair	do	Oct. 2, 1910	do	6,000	do	do	2,000
Bureau of Medicine and Surgery	do	Feb. 5, 1910	do	6,000	do	do	2,000
Bureau of Supplies and Accounts	do	Dec. 13, 1910	do	6,000	do	Civilian assistant	2,500
Bureau of Steam Engineering	do	May 13, 1909	do	6,000	do	Chief clerk	2,000
Bureau of Ordnance	do	May 25, 1911	do	6,000	do	do	2,000
Bureau of Yards and Docks	do	Jan. 14, 1912	do	6,000	do	do	2,000
Office of the Judge Advocate General	The Judge Advocate General	Nov. 3, 1909	do	5,000	do	Law clerk	2,200

Total number of positions, 10; total compensation, \$64,000.

DEPARTMENT OF THE INTERIOR.

Office of the Secretary.	Secretary.	Mar. 7, 1911	Unfilled.	\$12,000	None.	Chief clerk	
Do.	First Assistant Secretary.	Apr. 28, 1911	do.	do.	do.	None.	
Do.	Assistant Secretary.	Aug. 2, 1912	do.	do.	do.	do.	
Patent Office.	Commissioner.	May 10, 1907	do.	5,000	do.	do.	
Do.	First Assistant Commissioner.	May 8, 1909	do.	4,500	do.	do.	
Do.	Assistant Commissioner.	do.	do.	3,500	do.	do.	
Do.	Examiner in chief.	May 4, 1910	do.	3,500	do.	do.	
Do.	do.	Dec. 16, 1908	do.	3,500	do.	do.	
Do.	do.	May 27, 1907	do.	3,500	do.	do.	
Office of Indian Affairs.	Commissioner.	Vacant.	do.	5,000	do.	Second Assistant Commissioner. ²	\$2,250
Do.	do.		do.			do.	
Do.	Assistant Commissioner.	July 3, 1908	do.	3,500	do.	do.	
General Land Office.	Commissioner.	Jan. 14, 1908	do.	5,000	do.	None.	
Do.	Assistant Commissioner.	Feb. 4, 1908	do.	3,500	do.	do.	
Do.	Recorder.	Apr. 9, 1907	do.	2,000	do.	do.	
Do.	Surveyor general.	Aug. 7, 1897	4 years.	2,000	do.	Chief clerk.	
Surveyor general, Alaska.	do.	Sept. 9, 1903	do.	2,500	do.	do.	\$1,600-2,000
Surveyor general, Arizona.	do.	Feb. 11, 1910	do.	3,000	do.	do.	1,600-2,000
Surveyor general, California.	do.	May 24, 1910	do.	3,000	do.	do.	1,600-2,000
Surveyor general, Colorado.	do.	Feb. 10, 1908	do.	3,000	do.	do.	1,600-2,000
Surveyor general, Idaho.	do.	June 15, 1911	do.	3,000	do.	do.	1,600-2,000
Surveyor general, Montana.	do.	July 21, 1898	do.	2,500	do.	do.	1,600-2,000
Surveyor general, Nevada.	do.	Jan. 13, 1908	do.	2,500	do.	do.	1,600-2,000
Surveyor general, New Mexico.	do.	Oct. 15, 1907	do.	3,000	do.	do.	1,600-2,000
Surveyor general, Oregon.	do.	Nov. 27, 1907	do.	2,000	do.	do.	1,600-2,000
Surveyor general, South Dakota.	do.	July 26, 1905	do.	3,000	do.	do.	1,600-2,000
Surveyor general, Utah.	do.	July 22, 1897	do.	3,000	do.	do.	1,600-2,000
Surveyor general, Wyoming.	do.	do.	do.	3,000	do.	do.	1,600-2,000
Surveyor general, Washington.	do.	Oct. 19, 1899	do.	3,000	do.	do.	1,600-2,000
LAND OFFICES.							
Montgomery.	Registrar.	June 1, 1908	4 years.	4 500	None.	Highest clerk in office.	900-1,500
Do.	Receiver.	May 26, 1908	do.	500	do.	do.	900-1,500
Alabama.							
Alaska.							
Fairbanks.	Registrar.	June 1, 1910	4 years.	None.	None.	Highest clerk in office.	300-1,500
Do.	Receiver.	Feb. 7, 1912	do.	None.	do.	do.	900-1,500
Juneau.	Registrar.	Jan. 10, 1910	do.	\$1,500	do.	do.	900-1,500
Do.	Receiver.	Feb. 7, 1912	do.	1,500	do.	do.	900-1,500
Nome.	Registrar.	Sept. 3, 1910	do.	None.	do.	do.	900-1,500
Do.	Receiver.	Jan. 24, 1905	do.	None.	do.	do.	900-1,500

¹ Not in classified service.² Not specified.³ Appointed by Secretary of the Interior under act of Mar. 4, 1911, who shall also perform the duties of chief clerk.⁴ Salary, \$500 and fees and commissions, maximum of \$3,000 per annum, including salary.⁵ No salary, but may have not exceeding \$1,500 fees and commissions, registers and receivers being ex officio clerk of court and marshal, respectively.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE INTERIOR—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
LAND OFFICES—continued.							
<i>Arizona.</i>							
Phoenix	Register	Oct. 12, 1908	4 years	1 \$500	None	Highest clerk in office.	\$900-\$1,500
Do.	Receiver	Nov. 11, 1908	do.	1 500	do.	do.	900-1,500
<i>Arkansas.</i>							
Camden	Register	May 18, 1906	4 years	1 500	None	Highest clerk in office.	900-1,500
Do.	Receiver	Mar. 5, 1910	do.	1 500	do.	do.	900-1,500
Harrison	Register	June 12, 1909	do.	1 500	do.	do.	900-1,500
Do.	Receiver	Oct. 29, 1908	do.	1 500	do.	do.	900-1,500
Little Rock	Register	June 12, 1909	do.	1 500	do.	do.	900-1,500
Do.	Receiver	Jan. 12, 1898	do.	1 500	do.	do.	900-1,500
<i>California.</i>							
Eureka	Register	Jan. 28, 1907	4 years	1 500	None	Highest clerk in office.	900-1,500
Do.	Receiver	May 26, 1909	do.	1 500	do.	do.	900-1,500
Independence	Register	Feb. 2, 1910	do.	1 500	do.	do.	900-1,500
Do.	Receiver	Dec. 14, 1910	do.	1 500	do.	do.	900-1,500
Los Angeles	Register	Dec. 20, 1909	do.	1 500	do.	do.	900-1,500
Do.	Receiver	Jan. 25, 1906	do.	1 500	do.	do.	900-1,000
Sacramento	Register	Aug. 8, 1902	do.	1 500	do.	do.	900-1,500
Do.	Receiver	Mar. 29, 1909	do.	1 500	do.	do.	900-1,500
San Francisco	Register	May 10, 1906	do.	1 500	do.	do.	900-1,500
Do.	Receiver	Feb. 4, 1910	do.	1 500	do.	do.	900-1,500
Sussexville	Register	June 30, 1897	do.	1 500	do.	do.	900-1,500
Do.	Receiver	July 1, 1897	do.	1 500	do.	do.	900-1,500
Visalia	Register	Feb. 16, 1898	do.	1 500	do.	do.	900-1,500
Do.	Receiver	July 5, 1901	do.	1 500	do.	do.	900-1,500
Redding	Register	Mar. 21, 1906	do.	1 500	do.	do.	900-1,500
Do.	Receiver	Jan. 17, 1898	do.	1 500	do.	do.	900-1,500
<i>Colorado.</i>							
Del Norte	Register	Mar. 3, 1903	4 years	1 500	None	Highest clerk in office.	900-1,500
Do.	Receiver	Aug. 26, 1904	do.	1 500	do.	do.	900-1,500
Denver	Register	Sept. 16, 1897	do.	1 500	do.	do.	900-1,500
Do.	Receiver	Feb. 27, 1905	do.	1 500	do.	do.	900-1,500

Durango.	Register.	May 26, 1908	do.	1 500	do.	900-1,500
Do.	Receiver.	Jan. 27, 1910	do.	1 500	do.	900-1,500
Glenwood Springs.	Register.	Jan. 11, 1911	do.	1 500	do.	900-1,500
Do.	Receiver.	May 24, 1906	do.	1 500	do.	900-1,500
Hugo.	Register.	Dec. 21, 1910	do.	1 500	do.	900-1,500
Do.	Receiver.	Jan. 24, 1899	do.	1 500	do.	900-1,500
Lamar.	Register.	Sept. 10, 1910	do.	1 500	do.	900-1,500
Do.	Receiver.	do.	do.	1 500	do.	900-1,500
Leadville.	Register.	Dec. 19, 1906	do.	1 500	do.	900-1,500
Do.	Receiver.	June 17, 1908	do.	1 500	do.	900-1,500
Montrose.	Register.	Jan. 17, 1905	do.	1 500	do.	900-1,500
Do.	Receiver.	Apr. 26, 1909	do.	1 500	do.	900-1,500
Pueblo.	Register.	Mar. 2, 1911	do.	1 500	do.	900-1,500
Do.	Receiver.	do.	do.	1 500	do.	900-1,500
Sterling.	Register.	July 31, 1909	do.	1 500	do.	900-1,500
Do.	Receiver.	May 5, 1897	do.	1 500	do.	900-1,500
<i>Florida.</i>						
Gainesville.	Register.	Dec. 13, 1906	4 years.	1 500	None.	900-1,500
Do.	Receiver.	Dec. 17, 1906	do.	1 500	do.	900-1,500
<i>Idaho.</i>						
Blackfoot.	Register.	Dec. 19, 1906	4 years.	1 500	None.	900-1,500
Do.	Receiver.	Feb. 11, 1909	do.	1 500	do.	900-1,500
Boise.	Register.	Jan. 7, 1908	do.	1 500	do.	900-1,500
Do.	Receiver.	Dec. 12, 1907	do.	1 500	do.	900-1,500
Coeur d'Alene.	Register.	Apr. 23, 1909	do.	1 500	do.	900-1,500
Do.	Receiver.	Dec. 19, 1906	do.	1 500	do.	900-1,500
Hailey.	Register.	Dec. 16, 1906	do.	1 500	do.	900-1,500
Do.	Receiver.	May 4, 1910	do.	1 500	do.	900-1,500
Lowiston.	Register.	Dec. 16, 1905	do.	1 500	do.	900-1,500
Do.	Receiver.	Dec. 19, 1906	do.	1 500	do.	900-1,500
<i>Kansas.</i>						
Dodge City.	Register.	Jan. 29, 1902	4 years.	1 500	None.	900-1,500
Do.	Receiver.	Mar. 23, 1908	do.	1 500	do.	900-1,500
Topeka.	Register.	Mar. 31, 1905	do.	1 500	do.	900-1,500
Do.	Receiver.	Apr. 2, 1902	do.	1 500	do.	900-1,500
<i>Louisiana.</i>						
Baton Rouge.	Register.	Feb. 8, 1911	4 years.	1 500	None.	900-1,500
Do.	Receiver.	Dec. 20, 1910	do.	1 500	do.	900-1,500
<i>Michigan.</i>						
Marquette.	Register.	July 19, 1911	4 years.	1 500	None.	900-1,500
Do.	Receiver.	do.	do.	1 500	do.	900-1,500

¹ Salary, \$500 and fees and commissions, maximum of \$3,000 per annum, including salary.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE INTERIOR—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
LAND OFFICES—continued.							
<i>Minnesota.</i>							
Cass Lake.	Register.	Sept. 28, 1908	4 years.	1 500	None.	Highest clerk in office.	\$900-\$1,500
Do.	Receiver.	Jan. 20, 1909	do.	1 500	do.	do.	900-1,500
Crookston.	Register.	Dec. 16, 1909	do.	1 500	do.	do.	900-1,500
Do.	Receiver.	Jan. 16, 1905	do.	1 500	do.	do.	900-1,500
Duluth.	Register.	Jan. 25, 1910	do.	1 500	do.	do.	900-1,500
Do.	Receiver.	June 24, 1910	do.	1 500	do.	do.	900-1,500
<i>Mississippi.</i>							
Jackson.	Register.	Jan. 6, 1910	4 years.	1 500	None.	Highest clerk in office.	900-1,500
Do.	Receiver.	Sept. 3, 1903	do.	1 500	do.	do.	900-1,500
<i>Missouri.</i>							
Springfield.	Register.	Dec. 17, 1903	4 years.	1 500	None.	Highest clerk in office.	900-1,500
Do.	Receiver.	Feb. 13, 1902	do.	1 500	do.	do.	900-1,500
<i>Montana.</i>							
Billings.	Register.	Dec. 16, 1908	4 years.	1 500	None.	Highest clerk in office.	900-1,500
Do.	Receiver.	Oct. 5, 1912	do.	1 500	do.	do.	900-1,500
Bozeman.	Register.	Nov. 9, 1908	do.	1 500	do.	do.	900-1,500
Do.	Receiver.	May 4, 1906	do.	1 500	do.	do.	900-1,500
Glasgow.	Register.	Mar. 16, 1907	do.	1 500	do.	do.	900-1,500
Do.	Receiver.	do.	do.	1 500	do.	do.	900-1,500
Great Falls.	Register.	Oct. 28, 1912	do.	1 500	do.	do.	900-1,500
Do.	Receiver.	do.	do.	1 500	do.	do.	900-1,500
Hayden.	Register.	Sept. 8, 1911	do.	1 500	do.	do.	900-1,500
Do.	Receiver.	do.	do.	1 500	do.	do.	900-1,500
Helena.	Register.	Dec. 21, 1909	do.	1 500	do.	do.	900-1,500
Do.	Receiver.	June 30, 1902	do.	1 500	do.	do.	900-1,500
Kalispell.	Register.	Apr. 30, 1902	do.	1 500	do.	do.	900-1,500
Do.	Receiver.	June 24, 1910	do.	1 500	do.	do.	900-1,500
Lewistown.	Register.	June 1, 1906	do.	1 500	do.	do.	900-1,500
Do.	Receiver.	do.	do.	1 500	do.	do.	900-1,500

Miles City	Register	Feb. 25, 1907	do.	1 500	do.	900-1,500
Do.	Receiver	Oct. 9, 1912	do.	1 500	do.	900-1,500
Missoula	Register	June 24, 1910	do.	1 500	do.	900-1,500
Do.	Receiver	June 18, 1911	do.	1 500	do.	900-1,500
<i>Nebraska.</i>						
Alliance	Register	Feb. 21, 1907	4 years	1 500	None	900-1,500
Do.	Receiver	Apr. 16, 1906	do.	1 500	do.	900-1,500
Broken Bow	Register	June 22, 1906	do.	1 500	do.	900-1,500
Do.	Receiver	do.	do.	1 500	do.	900-1,500
Lincoln	Register	Feb. 19, 1906	do.	1 500	do.	900-1,500
Do.	Receiver	do.	do.	1 500	do.	900-1,500
North Platte	Register	Feb. 11, 1907	do.	1 500	do.	900-1,500
Do.	Receiver	Mar. 9, 1911	do.	1 500	do.	900-1,500
O'Neill	Register	June 29, 1907	do.	1 500	do.	900-1,500
Do.	Receiver	Feb. 8, 1906	do.	1 500	do.	900-1,500
Valentine	Register	do.	do.	1 500	do.	900-1,500
Do.	Receiver	do.	do.	1 500	do.	900-1,500
<i>Nevada.</i>						
Carson City	Register	Mar. 21, 1906	4 years	1 500	None	900-1,500
Do.	Receiver	do.	do.	1 500	do.	900-1,500
<i>New Mexico.</i>						
Clayton	Register	June 7, 1912	4 years	1 500	None	900-1,500
Do.	Receiver	Dec. 21, 1909	do.	1 500	do.	900-1,500
Fort Sumner	Register	June 7, 1912	do.	1 500	do.	900-1,500
Do.	Receiver	Aug. 15, 1910	do.	1 500	do.	900-1,500
Las Cruces	Register	Apr. 9, 1909	do.	1 500	do.	900-1,500
Do.	Receiver	Jan. 14, 1909	do.	1 500	do.	900-1,500
Roswell	Register	Oct. 12, 1908	do.	1 500	do.	900-1,500
Do.	Receiver	Feb. 27, 1907	do.	1 500	do.	900-1,500
Santa Fe	Register	Sept. 16, 1897	do.	1 500	do.	900-1,500
Do.	Receiver	June 7, 1912	do.	1 500	do.	900-1,500
Tucumcari	Register	Apr. 13, 1908	do.	1 500	do.	900-1,500
Do.	Receiver	Apr. 17, 1908	do.	1 500	do.	900-1,500
<i>North Dakota.</i>						
Bismarck	Register	Mar. 9, 1911	4 years	1 500	None	900-1,500
Do.	Receiver	Mar. 3, 1911	do.	1 500	do.	900-1,500
Devils Lake	Register	Oct. 2, 1911	do.	1 500	do.	900-1,500
Do.	Receiver	Dec. 16, 1905	do.	1 500	do.	900-1,500
Dickinson	Register	Mar. 9, 1911	do.	1 500	do.	900-1,500
Do.	Receiver	Feb. 3, 1905	do.	1 500	do.	900-1,500
Fargo	Register	Mar. 19, 1902	do.	1 500	do.	900-1,500
Do.	Receiver	June 29, 1906	do.	1 500	do.	900-1,500

¹ Salary, \$500 and fees and commissions, maximum of \$3,000 per annum, including salary.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE INTERIOR—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
LAND OFFICES—continued.							
<i>North Dakota—Continued.</i>							
Mimot.....	Register.....	July 23, 1909	4 years.....	1 \$500	None.....	Highest clerk in office.....	\$900-\$1,500
Do.....	Receiver.....	Feb. 13, 1912	do.....	1 500	do.....	do.....	900-1,500
Williston.....	Register.....	Aug. 8, 1912	do.....	1 500	do.....	do.....	900-1,500
Do.....	Receiver.....	Mar. 25, 1909	do.....	1 500	do.....	do.....	900-1,500
<i>Oklahoma.</i>							
Guthrie.....	Register.....	Oct. 15, 1906	4 years.....	1 500	None.....	Highest clerk in office.....	900-1,500
Do.....	Receiver.....	Aug. 12, 1911	do.....	1 500	do.....	do.....	900-1,500
Woodward.....	Register.....	Mar. 27, 1908	do.....	1 500	do.....	do.....	900-1,500
Do.....	Receiver.....	May 22, 1908	do.....	1 500	do.....	do.....	900-1,500
<i>Oregon.</i>							
Burns.....	Register.....	Jan. 29, 1902	4 years.....	1 500	None.....	Highest clerk in office.....	900-1,500
Do.....	Receiver.....	Jan. 13, 1908	do.....	1 500	do.....	do.....	900-1,500
La Grande.....	Register.....	Mar. 22, 1909	do.....	1 500	do.....	do.....	900-1,500
Lakeview.....	Register.....	May 31, 1909	do.....	1 500	do.....	do.....	900-1,500
Do.....	Receiver.....	Jan. 13, 1908	do.....	1 500	do.....	do.....	900-1,500
Portland.....	Register.....	June 14, 1910	do.....	1 500	do.....	do.....	900-1,500
Do.....	Receiver.....	Dec. 20, 1909	do.....	1 500	do.....	do.....	900-1,500
Roseburg.....	Register.....	Dec. 13, 1909	do.....	1 500	do.....	do.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	do.....	900-1,500
The Dalles.....	Register.....	Apr. 10, 1907	do.....	1 500	do.....	do.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	do.....	900-1,500
Vale.....	Register.....	June 20, 1910	do.....	1 500	do.....	do.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	do.....	900-1,500
<i>South Dakota.</i>							
Bellevue.....	Register.....	June 12, 1909	4 years.....	1 500	None.....	Highest clerk in office.....	900-1,500
Do.....	Receiver.....	June 23, 1909	do.....	1 500	do.....	do.....	900-1,500
Chamberlain.....	Register.....	Nov. 27, 1907	do.....	1 500	do.....	do.....	900-1,500
Do.....	Receiver.....	Sept. 10, 1910	do.....	1 500	do.....	do.....	900-1,500

Gregory.....	Register.....	Mar. 6, 1909	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	900-1,500
Leamon.....	Register.....	Apr. 27, 1911	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	900-1,500
Pierson.....	Register.....	Jan. 27, 1909	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	900-1,500
Rapid City.....	Register.....	Feb. 5, 1909	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Mar. 13, 1912	do.....	1 500	do.....	900-1,500
Timber Lake.....	Register.....	Nov. 27, 1907	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Apr. 27, 1911	do.....	1 500	do.....	900-1,500
<i>Utah.</i>						
Salt Lake City.....	Register.....	Feb. 25, 1907	4 years	1 500	None.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	900-1,500
Vernal.....	Register.....	do.....	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	900-1,500
<i>Washington.</i>						
North Yakima.....	Register.....	Jan. 11, 1909	4 years	1 500	None.....	900-1,500
Do.....	Receiver.....	Jan. 28, 1907	do.....	1 500	do.....	900-1,500
Olympia.....	Register.....	May 8, 1902	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Jan. 28, 1910	do.....	1 500	do.....	900-1,500
Seattle.....	Register.....	Feb. 16, 1911	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Aug. 12, 1911	do.....	1 500	do.....	900-1,500
Spokane.....	Register.....	Mar. 18, 1904	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Feb. 14, 1911	do.....	1 500	do.....	900-1,500
Vancouver.....	Register.....	Mar. 13, 1912	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Aug. 20, 1912	do.....	1 500	do.....	900-1,500
Walla Walla.....	Register.....	Apr. 15, 1910	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Mar. 5, 1906	do.....	1 500	do.....	900-1,500
Waterville.....	Register.....	May 10, 1906	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Feb. 14, 1911	do.....	1 500	do.....	900-1,500
<i>Wisconsin.</i>						
Wausau.....	Register.....	Mar. 8, 1901	4 years	1 500	None.....	900-1,500
Do.....	Receiver.....	Oct. 13, 1897	do.....	1 500	do.....	900-1,500
<i>Wyoming.</i>						
Buffalo.....	Register.....	Mar. 18, 1907	4 years	1 500	None.....	900-1,500
Do.....	Receiver.....	Jan. 19, 1910	do.....	1 500	do.....	900-1,500
Cheyenne.....	Register.....	Feb. 1, 1898	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Feb. 25, 1907	do.....	1 500	do.....	900-1,500
Douglas.....	Register.....	July 18, 1912	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	do.....	do.....	1 500	do.....	900-1,500
Evanston.....	Register.....	Nov. 6, 1905	do.....	1 500	do.....	900-1,500
Do.....	Receiver.....	Oct. 19, 1899	do.....	1 500	do.....	900-1,500

¹ Salary, \$500 and fees and commissions, maximum of \$3,000 per annum, including salary.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF THE INTERIOR—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
LAND OFFICES—continued.							
<i>Wyoming—Continued.</i>							
Lander.	Register.	Aug. 9, 1912	4 years	1,500	None.	Highest clerk in office.	\$900-\$1,500
Do.	Receiver.	May 2, 1910	do.	1,500	do.	do.	900-1,500
Sundance.	Register.	Feb. 23, 1910	do.	1,500	do.	do.	900-1,500
Do.	Receiver.	do.	do.	1,500	do.	do.	900-1,500
Pension Office.	Commissioner.	Nov. 26, 1909	Unlimited.	5,000	do.	None.	do.
Do.	First Deputy Commissioner of Pensions.	do.	do.	3,600	do.	do.	do.
Pension Agency, Augusta, Me. ²	Pension agent.	Apr. 6, 1907	4 years	4,000	do.	Chief clerk.	1,400-2,250
Pension Agency, Boston, Mass.	do.	Apr. 28, 1898	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Buffalo, N. Y.	do.	Jan. 13, 1898	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Chicago, Ill.	do.	June 28, 1906	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Columbus, Ohio.	do.	Feb. 21, 1910	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Concord, N. H.	do.	Apr. 28, 1908	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Des Moines, Iowa.	do.	Oct. 8, 1910	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Detroit, Mich.	do.	Mar. 8, 1897	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Indianapolis, Ind.	do.	Feb. 22, 1910	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Knoxville, Tenn.	do.	Dec. 15, 1905	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Louisville, Ky.	do.	Feb. 10, 1904	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Milwaukee, Wis.	do.	Dec. 18, 1907	do.	4,000	do.	do.	1,400-2,250
Pension Agency, New York, N. Y. ³	do.	Sept. 4, 1912	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Philadelphia, Pa.	do.	Apr. 12, 1910	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Pittsburgh, Pa.	do.	Jan. 30, 1906	do.	4,000	do.	do.	1,400-2,250
Pension Agency, San Francisco, Cal.	do.	July 8, 1898	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Topeka, Kans.	do.	June 27, 1910	do.	4,000	do.	do.	1,400-2,250
Pension Agency, Washington, D. C.	do.	Oct. 3, 1902	do.	4,000	do.	do.	1,400-2,250
Geological Survey.	Director.	Apr. 5, 1907	Unlimited.	6,000	do.	Any geologist designated to act as director under act of July 31, 1894 (28 Stats., 197).	1,400-2,250
Bureau of Mines.	do.	Sept. 3, 1910	do.	6,000	do.	Assistant to the Director and Chief Clerk (sec. 178, Rev. Stats.).	3,600
Bureau of Education.	Commissioner.	June 30, 1911	do.	5,000	do.	Chief clerk.	2,000
District of Columbia.	Recorder of deeds.	Mar. 14, 1910	do.	4,000	do.	Deputy.	2,500
Do.	Register of wills.	Mar. 17, 1904	do.	4,000	do.	do.	2,500

Governor of Alaska.....	Governor.....	May 20, 1909	4 years	7,000	do.	None.
Surveyor General of Alaska, ex officio secretary.....	Surveyor General.....	Aug. 7, 1897	do.	4,000	do.	do.
Governor of Hawaii.....	Governor.....	June 28, 1907	do.	7,000	do.	do.
Secretary of Hawaii.....	Secretary.....	Aug. 10, 1907	do.	4,000	do.	do.

Total number of positions, 260; total compensation, \$331,100.

DEPARTMENT OF AGRICULTURE.

Office of the Secretary.....	Secretary.....	Mar. 5, 1897 ¹	At the pleasure of the President.	\$12,000	None.	None.
Do.....	Assistant Secretary.....	Dec. 19, 1904 ²	do.	5,000	do.	do.
Weather Bureau.....	Chief of the Weather Bureau.....	July 1, 1895 ³	do.	6,000	do.	Assistant chief of bureau. ⁴

Total number of appointments, 3; total compensation, \$23,000.

DEPARTMENT OF COMMERCE AND LABOR.

Commerce and Labor.....	Secretary.....	Mar. 6, 1909	Indefinite.....	\$12,000	(⁵)	Chief clerk and superin- tendent.
Bureau of Corporations.....	Deputy Commissioner of Corpora- tions.....	Aug. 22, 1912	do.	3,500	None.	Chief clerk.
Bureau of Labor.....	Commissioner of Labor.....	Dec. 17, 1908 ⁶	4 years unless served re- newed.	5,000	do.	Chief statistician, who shall also perform the duties of chief clerk.
Bureau of Census.....	Director of the Census.....	June 14, 1909	Indefinite.	6,000	do.	Chief clerk.
Coast and Geodetic Survey.....	Superintendent of the Coast and Geodetic Survey.	Dec. 8, 1903	do.	6,000	do.	Assistant, designated by the Secretary to act as as- sistant superintendent.
Steamboat-Inspection Service.....	Supervising Inspector General.....	Mar. 18, 1903	do.	4,000	do.	Chief clerk, etc. ¹⁰

¹ Salary, \$500 and fees and commissions maximum of \$3,000 per annum, including salary.
² Pension agencies are abolished from and after Jan. 31, 1913, by act of Aug. 17, 1912 (Public, No. 271).
³ Temporary.

⁴ Subordinate employees in these offices are not "classified."
⁵ Assigned, Oct. 31, 1912.

⁶ Original appointment.
⁷ Position specifically authorized by law and occupied by classified employee.

⁸ Horses and carriages.
⁹ Reappointment, effective Feb. 1, 1909. Original appointment effective Feb. 1, 1905.

¹⁰ Acting Supervising Inspector General in the absence of that officer.

List of positions to which appointments are made by the President with the advice and consent of the Senate—Continued.

DEPARTMENT OF COMMERCE AND LABOR—Continued.

Bureau, office, or other organization unit.	Name of position.	Date of appointment of present incumbent.	Legal tenure.	Salary.	Other compensation or perquisite.	Name of position in classified service next in rank to appointee of the President in same organization.	Salary.
First district.....	Supervising inspector, headquarters, San Francisco, Cal.	Dec. 14, 1911	Indefinite.	\$3, 000	None		(1)
Second district.....	Supervising inspector, headquarters, New York, N. Y.	Aug. 1, 1911	do.	3, 000	do.		(1)
Third district.....	Supervising inspector, headquarters, Norfolk, Va.	June 27, 1898	do.	3, 000	do.		(1)
Fourth district.....	Supervising inspector, headquarters, St. Louis, Mo.	Dec. 11, 1906	do.	3, 000	do.		(1)
Fifth district.....	Supervising inspector, headquarters, Boston, Mass.	Dec. 22, 1899	do.	3, 000	do.		(1)
Sixth district.....	Supervising inspector, headquarters, Louisville, Ky.	Mar. 7, 1898	do.	3, 000	do.		(1)
Seventh district.....	Supervising inspector, headquarters, Pittsburgh, Pa.	Jan. 12, 1909 ²	do.	3, 000	do.		(1)
Eighth district.....	Supervising inspector, headquarters, Detroit, Mich.	Apr. 30, 1898	do.	3, 000	do.		(1)
Ninth district.....	Supervising inspector, headquarters, Cleveland, Ohio.	Jan. 4, 1912	do.	3, 000	do.		(1)
Tenth district.....	Supervising inspector, headquarters, New Orleans, La.	Mar. 3, 1898	do.	3, 000	do.		(1)
Bureau of Fisheries.....	Commissioner of Fish and Fisheries.	Jan. 20, 1910 ³	do.	6, 000	do.		
Do.....	Deputy Commissioner of Fisheries.	June 27, 1911 ⁴	do.	3, 500	do.		\$2, 400
Division of Alaska Fisheries.....	Agent, Alaska salmon fisheries.	Dec. 18, 1911 ⁶	do.	2, 500	do.		
Do.....	Assistant agent, Alaska salmon fisheries.	Apr. 5, 1912	do.	2, 000	do.		
Do.....	do.	July 14, 1911	do.	1, 800	do.		
Do.....	Warden, Alaska Service.	do.	do.	1, 200	do.		
Do.....	Deputy warden, Alaska Service.	do.	do.	800	do.		
Do.....	do.	do.	do.	600	do.		
Do.....	do.	Aug. 5, 1911	do.	800	do.		
Do.....	do.	June 30, 1911	do.	800	do.		
Bureau of Navigation.....	Commissioner of Navigation.	Dec. 14, 1883 ⁵	Indefinite.	4, 000	None.		2, 400
Bureau of Immigration and Naturalization.	Commissioner General of Immigration.	Jan. 23, 1909	do.	5, 000	do.		3, 500
						Deputy commissioner. Assistant Commissioner General who shall act as chief clerk and actuary.	

Do.....	Commissioner of Immigration at the port of New York, N. Y.	May 20, 1909	Term of 4 years unless sooner removed and successor appointed.	6,500	Assistant commissioner...	4,500
Do.....	Commissioner of Immigration at the port of Baltimore, Md.	May 9, 1911	do.....	4,000	do.....	2,100
Do.....	Commissioner of Immigration at the port of Boston, Mass.	Dec. 16, 1909 ^a	do.....	4,000	do.....	2,750
Do.....	Commissioner of Immigration at the port of Philadelphia, Pa.	Dec. 16, 1909 ^a	do.....	4,000	do.....	2,760
Do.....	Commissioner of Immigration at the port of San Francisco, Cal.	July 12, 1911	do.....	4,000	do.....	2,760
Do.....	Commissioner of Immigration at the port of San Juan, P. R.	Dec. 10, 1908 ^b	do.....	3,600	Immigrant inspector, designated to act as commissioner of Immigration at San Juan, P. R., during the absence of that officer.	2,000
Do.....	Commissioner of Immigration at the port of Seattle, Wash.	Aug. 4, 1909	do.....	4,000	Assistant commissioner...	2,500
Bureau of Standards.....	Director, Bureau of Standards.....	Mar. 11, 1901	Indefinite.	6,000	Chief physicist (ranking), chief chemist.	u 4,800
Children's Bureau.....	Chief of the Children's Bureau.....	Apr. 23, 1912	do.....	5,000	Assistant chief.	2,400
Bureau of Foreign and Domestic Commerce.	Chief of Bureau of Foreign and Domestic Commerce.	Aug. 24, 1912	do.....	4,000	Chief clerk.	2,250
Do.....	Assistant Chief of Bureau of Foreign and Domestic Commerce.	do.....	do.....	3,000	do.....	2,250
Do.....	do.....	do.....	do.....	2,750	do.....	2,250

¹ Prior recess appointment, Dec. 1, 1908.
² Reappointment, original appointment effective July 1, 1907.
³ Reappointment, original appointment Aug. 15, 1901.
⁴ Reappointment, original (recess) appointment Nov. 28, 1904.
⁵ Each.

¹ Salaries vary from \$1,500 to \$2,500.
² Prior recess appointment Aug. 7, 1908.
³ Reappointment, original appointment Feb. 14, 1898.
⁴ Effective June 1, 1911.
⁵ Prior recess appointment Aug. 23, 1911.
⁶ Original appointment (temporary), Nov. 25, 1893.

Total number of positions, 40; total compensation, \$145,750.

